From: Druie Cavender
To: Preston Christie A
Subject: Form 990
Date: Saturday, September 12, 2015 9:45:57 AM

Dear Ms. Preston,

My understanding is that the IRS is requesting comments from the public regarding Form 990. I have experience with this form, and have strong feelings about the associated requirements.

In my opinion, all non-profit organizations should be treated equally with regard to reporting requirements, whether they espouse a religious position, an atheist position, or no position regarding religion at all. As you know, the IRS currently singles out churches for privileged treatment by exempting them from the disclosure requirements that all other 501(c)(3) organizations must comply. Taxpayers, who are subsidizing all tax-exempt groups (including churches), have a right to know what entities are exempt from taxation and to review general financial disclosures. Therefore, I believe that the privilege of not being taxed should be accompanied with responsibilities that are equally-applied to all organizations.

I strongly believe that churches should conform to the same IRS requirements as all other 501(c)(3) groups. At a bare minimum, the IRS should require any organizations that claim to be religious organizations, to file an annual notice with the IRS that they are claiming tax exemption.

I currently serve as the Treasurer of a tax-exempt organization that provides food to needy families. We have to submit a Form 990 every year, and I see no reason why churches should be treated differently.

Thank you for your attention to my opinion.

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