From:	Crystal Clark
To:	Preston Christie A
Subject:	Comment Request for Form 990
Date:	Friday, September 11, 2015 3:31:39 PM

Attn: Christie A. Preston

In response to the IRS comment request for Form 990, I would like to provide the following for consideration on item (c) ways to enhance the quality, utility, and clarity of the information to be collected:

My current understanding is that with few exceptions, organization that claims 501(c)(3) non-profit status with gross receipts >$200,000 must annually file form 990, except ALL churches and religious organizations. This allows any group that claims it is religious to avoid all public transparency and accountability. From my viewpoint, it is perceived as government favoritism of religion and secular non-profits are then penalized by spending extra time and money in completing Form 990 each year.

All non-profit organizations should be treated equally, regardless of secular or religious belief. Currently the IRS singles out churches for privileged treatment by exempting them from the disclosure requirements all other 501(c)(3) organizations must comply with, or lose their exemption. Taxpayers, who are subsidizing tax-exempt groups, have a right to know what entities are exempt from taxation and to review general financial disclosures. The privilege of not being taxed should come with some measures of accountability. Please make churches conform to the same IRS requirements as all other 501(c)(3) groups.

Thank you for your consideration,
Crystal Clark