From: Sarah Maxwell
To: Preston Christie A
Subject: Form 990
Date: Friday, September 11, 2015 5:39:59 PM

Dear Ms. Preston:

Since Form 990 is needed to determine that "tax-exempt organizations fulfill the operating conditions of their tax exemption" and since religious organizations are 501(c)(3) organizations favored with tax exemption, Form 990 should be required of religious institutions so that the IRS could determine whether they are properly accountable for their tax-exempt status.

This has practical utility for the IRS which could then monitor and ensure that all 501(c)(3)s including religious organizations are compliant.

There should be no discrimination against those 501(c)(3)s who fulfill their obligations to submit Forms 990 while other 501(c)(3)s do not. There should be no favoritism towards those 501(c)(3)s who have no obligation to submit Forms 990 while other 501(c)(3)s must.

Sincerely,

Sarah Maxwell
208 DeGroff Ave.
Archbold, OH