From: Samantha Wilson
To: Preston Christie A
Subject: Comments about Form 990
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When any person or organization is given a means to cheat the system, a large portion of them will do just that. Churches are made up of people and people are fallible. Churches need to have a system of checks and balances to make sure that they are following the same tax rules as everyone else.

- All non-profit organizations should be treated equally, regardless of whether they espouse an atheist position, or a religious position. 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 must come with some measures of accountability.
- Please make churches conform to the same IRS requirements as all other 501(c)(3) groups. At a 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.

Thank you,
Samantha Wilson