From:	Kevin Kilroy
To:	Preston Christie A
Subject:	Form 990: Please stop favoring churches over other non-profits
Date:	Friday, September 11, 2015 4:36:18 PM

Ms. Preston,

I write to express my views on IRS Form 990.

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.

I propose two changes:

1) Any IRS oversight of 501(c)(3) organizations must be equally enforced against religious organizations.

2) The IRS should, at the very minimum, require church entities claiming exemption from filing the 990 to inform the IRS through a letter (or via a prescribed form).

Finally, as you may have seen by now, John Oliver's HBO news show Last Week Tonight did an interesting and humorous piece on IRS tax exemptions for churches: https://www.youtube.com/watch?v=7y1xJAVZxXg. If you have not seen it it's certainly worth a watch.

Thank you for your time and attention,

All the best,
Kevin Kilroy