From:	Rita Edwards
To:	Preston Christie A
Subject:	Form 990
Date:	Friday, September 11, 2015 4:09:56 PM

Please consider the folllowing as you develop rules for 501(c)(3) organizations:

Any IRS oversight of 501(c)(3) organizations must be equally enforced against religious organizations, and the IRS should, at the very minimum, require church entities claiming exemption from filing the 990 to inform the IRS via a prescribed form.

- 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.
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- 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 for your consideration.

Rita Edwards
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