From: Michael Spurling
To: Preston Christie A
Subject: RE: Proposed Collection; Comment Request for Form 990 and Related Schedules
Date: Friday, September 11, 2015 7:14:00 PM

Good Day,

As a concerned citizen and registered voter, I appreciate and welcome the opportunity to voice my comments concerning Form 990,Return of Organization Exempt From Income Tax Under Section 501(c), 527, 4947(a)(1) of the Internal Revenue Code .

I feel very strongly about the separation of church and state. As such, I feel that there should be no favoritism given for any agency that purports to be a non-profit. I appreciate this opportunity to allow for public comment and hope that you will consider these two points:

- 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.

Respectfully,

Michael D. Spurling
Mesa, Arizona 85205