

Delegation Order Number 7-3 (Formerly DO-137, Rev. 3)

Effective Date: November 7, 2007

- (1) **Church Tax Inquiries and Examinations**
- (2) **Authority:** To hold conferences described in IRC § 7611(b)(3)(A)(iii).
- (3) **Delegated to:** Group Managers, Exempt Organization Examinations (Tax Exempt/Government Entities).
- (4) **Authority:** To execute agreements under IRC § 7611(c)(2)(C) to suspend the periods for completing church tax inquiries or examinations.
- (5) **Delegated to:** Group Managers, Exempt Organization Examinations (Tax Exempt/Government Entities).
- (6) **Redelegation:** This authority may not be redelegated.
- (7) **Sources of Authority:** 26 CFR § 301.7611 and Treasury Order 150-10.
- (8) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 137 (Rev. 3).
- (9) Signed: Linda E. Stiff, Acting Commissioner of Internal Revenue