



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

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MEMORANDUM FOR COMMISSIONERS, LARGE BUSINESS & INTERNATIONAL,  
SMALL BUSINESS/SELF-EMPLOYED, TAX  
EXEMPT/GOVERNMENT ENTITIES, DIRECTOR, SPECIALTY  
EXAMINATION

FROM: Barbara J. Fiebich */s/ Barbara J. Fiebich*  
Director, SB/SE Specialty Examination Policy

SUBJECT: IRC section 7611 Procedures Relating to Employment Tax  
Examinations of Churches

The purpose of this memorandum is to provide clarification for and updates to the examiners' responsibilities regarding employment tax examinations of churches. Please ensure this information is distributed to all affected employees within your organization.

**Background**

This guidance memo amends IRM 4.23.2.13(2) and is effective upon issuance and will be incorporated into the next IRM revision. Examiners must follow the interim guidance provided in this memorandum until IRM 4.23.2, *Employment Tax - Employment Tax Examination Objectives* is revised and published.

Prior to this guidance memo, examiners were instructed that IRC 7611 procedures do not apply to employment tax inquiries. This guidance is corrected as noted in the following section.

**IRM Procedural Changes**

IRM 4.23.2.13(2) will be amended as follows:

(2) IRC 7611 procedures apply to employment tax inquiries. Examiners should not initiate any examinations on a church. If for some reason an employment tax examiner encounters a church employment tax issue, the examiner should immediately contact

the Program Manager, Exam, Programs and Review (EPR) in TE/GE Exempt Organizations Examinations.

**Effective Date:**

This interim guidance is effective upon issuance.

**Effect on Other Documents**

This guidance will be incorporated into IRM 4.23.2, *Employment Tax Examination Objectives*, within one year from issuance.

**Contact:**

For questions related to this interim guidance, please contact Laird MacMillan, Program Analyst, Employment Tax Policy.

**Distribution:**

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