

Delegation Order 7-3 (Rev.1)

Effective: June 25, 2019

- (1) **Church Tax Inquiries and Examinations**
- (2) **Authority:** To begin a church tax inquiry under the requirements of IRC § 7611(a) and to begin a church tax examination under IRC § 7611(b).
- (3) **Delegated to:** Commissioner, Tax Exempt and Government Entities Division.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To hold conferences described in IRC § 7611(b)(3)(A)(iii).
- (6) **Delegated to:** Group Managers, Exempt Organization Examinations (Tax Exempt and Government Entities Division).
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To execute agreements under IRC § 7611(c)(2)(C) to suspend the periods for completing church tax inquiries or examinations.
- (9) **Delegated to:** Group Managers, Exempt Organization Examinations (Tax Exempt and Government Entities Division).
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Sources of Authority:** IRC § 7611, 26 CFR § 301.7611 and Treasury Order 150-10.
- (12) 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 7-3 dated November 2, 2007.
- (13) **Signed:** Kirsten B. Wielobob, Deputy Commissioner for Services and Enforcement