



COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Delegation Order 7-3 (Rev. 3), Church Tax Inquiries and Examinations

(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 begin a church tax inquiry under the requirements of IRC 7611(a) and to begin a church tax examination under IRC 7611(b), within the applicable 5-year period described in IRC 7611(f) where written approval is required under that subsection.

(6) **Delegated to:** Chief Tax Compliance Officer.

(7) **Redelegation:** This authority may not be redelegated.

(8) **Authority:** To hold conferences described in IRC 7611(b)(3)(A)(iii).

(9) **Delegated to:** Group Managers, Exempt Organization Examinations (Tax Exempt and Government Entities Division).

(10) **Redelegation:** This authority may not be redelegated.

(11) **Authority:** To execute agreements under IRC 7611(c)(2)(C) to suspend the periods for completing church tax inquiries or examinations.

(12) **Delegated to:** Group Managers, Exempt Organization Examinations (Tax Exempt and Government Entities Division).

(13) **Redelegation:** This authority may not be redelegated.

(14) **Sources of Authority:** IRC 7611, 26 CFR 301.7611 and Treasury Order 150-10.

(15) 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 (Rev. 1) dated June 23, 2020.

(16) **Signed:** Daniel I. Werfel

Digitally signed by Daniel I.
Werfel
Date: 2024.04.08 18:29:00 -0400

Daniel I. Werfel, Commissioner