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**From:**

**Sent:** Friday, February 06, 2009 9:06am

**To:**

**Cc:**

**Subject:** Church Discussion Yesterday

This records our conversation yesterday (February 5, 2009) regarding and section 7611(f). Section 7611(f) provides that the Secretary is required to approve in writing, any second inquiry or examination of a church, if the second inquiry or examination is to be undertaken within five years of an earlier inquiry or examination and if the earlier inquiry or examination did not result in (1) a revocation, a deficiency notice, or an assessment of tax, or (2) a request for any significant change in church's operational practices. The Secretary's approval is required only if the second inquiry or examination involves the same or similar issues as the earlier inquiry or examination. Because the IRS is closing the inquiry without an examination or a request to modify operational practices of the church, any subsequent inquiry of the church regarding the same or similar issues involved in this case will implicate section 7611(f) if the subsequent inquiry is within the five year period described in section 7611(f).

Please let me know if you want to discuss further. Thanks.