



OFFICE OF
CHIEF COUNSEL

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

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Dear _____ :

Secretary Geithner asked me to respond to your letter of March 25, 2010. You asked about resolving a tax matter and how to establish a church. You also expressed an interest in employment with the Treasury Department. I am pleased to provide the following information.

You stated that the Service is asserting a deficiency against you arising from a mistaken belief that you received a large item of income in a past year. The National Taxpayer Advocate Service (TAS), an independent organization within the Service, maintains a staff to assist taxpayers who are experiencing economic harm, who are seeking help in resolving problems with the Service, or who believe that a Service system or procedure fails to work as it should. You may wish to contact your local taxpayer advocate or call the toll-free number (877) 777-4778.

You described your efforts in establishing a church. A church or other organization created for charitable purposes may apply for a ruling recognizing their exemption from taxation. We refer you to IRS Publication 557, *Tax -Exempt Status For Your Organization*, a copy of which is enclosed. The Publication describes the procedures to follow to obtain a ruling that an organization is tax-exempt.

You also expressed an interest in employment with the United States Treasury Department. Current job openings at the Treasury Department are listed on the internet at "<http://www.usajobs.gov>" with those of other federal agencies. You might check there for job postings that interest you.

Once again, the taxpayer advocate service can be contacted at (877) 777-4778. For assistance obtaining a ruling contact the IRS at (877) 829-5500. For information regarding the status of your case, please refer to the correspondence you have received and contact the Service employees directly involved in the case.

I hope this information is helpful. Please call me or _____ at _____ if you need further assistance.

Sincerely,

John P. Moriarty
Chief, Branch 1
(Income Tax and Accounting)

Enclosure:
IRS Publication 557