

Office of Chief Counsel
Internal Revenue Service
memorandum

CC:TEGE:GLGC:DAL:DMPalmer
POSTF-128832-07

date: **JUL 10 2007**

to: Marsha A. Ramirez
Director, Exempt Organizations Examinations

from: Nancy J. Marks
Division Counsel/Associate Chief Counsel
(Tax Exempt & Government Entities)

subject: **Proposed Notice of Church Tax Examination**
[REDACTED]

My staff and I have reviewed the proposed Notice of Church Tax Examination (NCTE) to be issued to [REDACTED]. We have concluded that the NCTE meets the four legal requirements of I.R.C. § 7611(b)(3). Moreover, we concur that an examination is appropriate given the organization's responses to the concerns identified in the Notice of Church Tax Inquiry issued on April 20, 2007. Accordingly, we have no objections to the issuance of the proposed NCTE.

The 90 day period for issuing the proposed NCTE expires on July 19, 2007. If you have any questions about this matter, do not hesitate to contact me.

By: _____

Nancy J. Marks
Nancy J. Marks
Division Counsel/Associate Chief Counsel
(Tax Exempt & Government Entities)

PMTA: 00927