

Office of Chief Counsel
Internal Revenue Service
memorandum

CC:TEGE:GLGC:CHI:WIMiller
POSTF-137609-07

date: September 17, 2007

to: Marsha A. Ramirez, Director of Exempt Organizations Examinations
Internal Revenue Service

from: Catherine Livingston
Acting Division Counsel/Associate Chief Counsel
Tax Exempt & Government Entities

subject: Proposed Issuance of Notice of Church Tax Examination

[REDACTED]
EXAMINATION DEADLINE EXPIRES ON SEPTEMBER 21, 2007

My staff and I have reviewed the proposed Notice of Church Tax Examination ("NCTE") to be issued to [REDACTED] (Church). We have concluded that the proposed NCTE meets the four legal requirements of I.R.C. section 7611(b)(3). Moreover, we concur with the analysis of the Area Counsel that issuance of the proposed NCTE is appropriate given that the Church's response to the Notice of Church Tax Inquiry issued on May 23, 2007 did not satisfy our concerns. Accordingly, we have no objections to the issuance of the proposed NCTE. If you have any questions about this matter, do not hesitate to contact me.



CATHERINE LIVINGSTON
Acting Division Counsel/Associate Chief Counsel
(Tax Exempt and Government Entities)