

**Office of Chief Counsel
Internal Revenue Service**

memorandum

CC:TEGE:NEMA:BAL:NCW

date: **AUG 15 2007**

to: **Marsha A. Ramirez
Director, Exempt Organizations Examinations**

from: **Nancy J. Marks
Deputy 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 with the analysis of the [REDACTED] that an examination limited in scope to the concerns about political intervention and the church's employment tax responsibilities regarding, or the employment tax status of, [REDACTED] is appropriate given [REDACTED] Church's lack of response to the Notice of Church Tax Inquiry issued on May 22, 2007. Accordingly, we have no objections to the issuance of the proposed NCTE.

The 90 day period for issuing the proposed NCTE expires on August 20, 2007. If you have any questions about this matter, do not hesitate to contact me.

By: 

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

PMTA: 01354