

**Office of Chief Counsel
Internal Revenue Service
memorandum**

CC:TEGE:GLGC:DEN:MHKim
POSTF-135243-07

date: **AUG 30 2007**

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

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

subject: **Proposed Notice of Church Tax Examination**

EXAMINATION DEADLINE EXPIRES ON September 7, 2007

My staff and I have reviewed the proposed Notice of Church Tax Examination ("NCTE") to be issued to [REDACTED]. We have concluded that the proposed NCTE meets the four legal requirements of I.R.C. § 7611(b)(3). Moreover, we concur with the analysis of the Area Counsel that issuance of the proposed NCTE is appropriate given [REDACTED] response to the Notice of Church Tax Inquiry issued on May 9, 2007. 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.

By: _____


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

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