

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

CC:TEGE:GLGC:CHI:WIMiller:POSTF-14943-07

date: NOV 9 2007

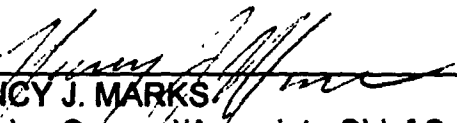
to: Marsha A. Ramirez, Director of Exempt Organizations Examinations
Internal Revenue Service

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

subject: **Proposed Issuance of Notice of Church Tax Examination**
[REDACTED]
Examination letter due date November 23, 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. section 7611(b)(3). Moreover, we concur with the belief of your agents and managers that issuance of the proposed NCTE is appropriate given that that the Church did not respond to the inquiry notice issued on August 23, 2007. Therefore, we have no objection to the issuance of the proposed NCTE.

The 90 day period for issuing the proposed NCTE expires on November 23, 2007. If you have any questions about this matter, do not hesitate to contact me.


NANCY J. MARKS
Division Counsel/Associate Chief Counsel
(Tax Exempt and Government Entities)

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