

Office of Chief Counsel
Internal Revenue Service
memorandum
CC:TEGE:NEMA:BAL:NCW

date: **MAR 21 2008**

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]
Examination Notice Deadline MARCH 27, 2008

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 Area Counsel in her March 12, 2008 memorandum that a limited scope examination is appropriate given [REDACTED] responses to the concerns identified in the Notice of Church Tax Inquiry issued on December 28, 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)