



DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE

TEGE:EO: Examinations

1100 Commerce Street MC 4980 DAL

Dallas, Texas 75242

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

Date: JUL 07 2009

Warroad Community Church

**PO Box 32
Warroad, MN 56763**

Taxpayer Identification Number:
81-0603949

Person to Contact / ID Number:
Angie Chapman / 93-10408

Contact Numbers:
Phone: 503-326-2353
Fax: 503-326-7441

CERTIFIED MAIL

Dear Sir or Madam:

On August 19, 2008, the Internal Revenue Service (IRS) sent Warroad Community Church a Notice of Church Tax Inquiry (NCTI), within the meaning of section 7611(a) of the Internal Revenue Code. Subsequently, on November 17, 2008, the IRS sent Warroad Community Church a Notice of Church Tax Examination (NCTE), within the meaning of section 7611(b).

The IRS is closing this examination because of a pending issue regarding the procedure used to initiate the inquiry. The IRS may commence a future inquiry to address the concerns described in the NCTI and NCTE after it resolves that procedural issue. The IRS will comply with the requirements of section 7611 if it pursues a future inquiry of Warroad Community Church.

If you have any questions, please contact Angie Chapman at 503-326-2353.

Sincerely yours,

Sunita B. Lough,
Director, EO Examination