



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D C. 20224

August 23, 2022

Control Number: TEGE-04-0822-0031  
Expiration Date: August 23, 2024  
Affected IRM: 4.86.1

MEMORANDUM FOR ALL INDIAN TRIBAL GOVERNMENTS EMPLOYEES

FROM: Deborah D. Holloman /s/ *Deborah D. Holloman*  
Acting Director, Government Entities

SUBJECT: Customer Assistance for Indian Tribal Governments

This memo obsoletes IRM section 4.86.1.4.1, Customer Assistance. Please share this with all Indian Tribal Governments employees.

**Purpose:**

The purpose of this memo is to obsolete IRM section 4.86.1.4.1 Customer Assistance. We're revising procedures for helping customers throughout Indian country to align with the IRS' Strategic Plan and the Taxpayer First Act.

**Background/Sources of Authority:**

See below for the relevant sections of the IRM that will be obsoleted:

**IRM 4.86.1.4.1 (06-16-2020) Customer Assistance**

- (1) The office of ITG will provide assistance throughout Indian country as needed.
  1. Taxpayers may request assistance after receiving a letter, notice or other contact between the IRS and a tribal entity. For example, penalties, filing requirements, deposit due dates, and information return reporting, correcting a reporting problem or error.
  2. With managerial approval, a specialist may proactively offer assistance to a tribal entity when the need is identified.
  3. Outreach contacts may identify additional opportunities for ITG customer assistance.
- (2) The objective of this individualized assistance is to increase voluntary compliance by helping our customers to understand, implement and fulfill their responsibilities. Help may be by phone, correspondence, email, fax, or face-to-face.

Note: Individual help is distinguished from outreach by its focus on one taxpayer's issue, rather than general information to a group.

- (3) If the customer is having difficulty resolving a tax situation, consider whether the situation meets Taxpayer Advocate criteria. See [IRM 4.86.1.5](#), Taxpayer Advocate Service.
- (4) Customers can also get educational materials and answers to questions about federal tax matters by contacting the office of Indian Tribal Governments in the following manner:
  - Visit: ITG website at [www.irs.gov/tribes](http://www.irs.gov/tribes)
  - Call: Customer Account Services:
    - Toll-free 877-829-5500
    - Not Toll-free 202-317-8900
    - Fax: Toll-free 855-243-4024
  - Write:

Internal Revenue Service  
Indian Tribal Governments  
SE:T:EOGE:GE:ITG  
1111 Constitution Avenue NW  
NCA-6th Floor  
Washington, DC 20224-0002

**Procedural Change:**

We'll remove IRM 4.86.1.4.1 Customer Assistance from the IRM.

**Effect on Other Documents:**

We'll remove this guidance to IRM 4.86.1, Indian Tribal Governments (ITG) Procedures, Indian Tribal Governments Administration and Policy by August 23, 2024.

**Effective Date:**

August 23, 2022

**Contact:**

If you have questions about this guidance, please contact Telly Meier, Program Manager, Indian Tribal Governments.

Distribution:

[IRS.gov \(http://www.IRS.gov\)](http://www.IRS.gov)