



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

October 15, 2020

Control Number: TE/GE-04-1020-0019
Expiration Date: 10-14-2022
Affected IRM: 4.86.1, 4.88.1

MEMORANDUM FOR ALL INDIAN TRIBAL GOVERNMENTS EMPLOYEES

FROM: Angela Gartland /s/ *Angela Gartland*
Acting Director, Government Entities

SUBJECT: Customer Assistance for Indian Tribal Governments

This memo updates Customer Assistance for Indian Tribal Governments procedures that we'll publish in IRM 4.86.1 and remove from IRM 4.88.1. Please share this with all Indian Tribal Governments employees.

Purpose:

We're revising procedures for assisting customers throughout Indian country to best use IRS resources and to align with the IRS' Strategic Plan, the Taxpayer First Act and ITG 2020.

Background/Sources of Authority:

See below for the relevant sections of the IRM we'll change:

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 assisting our customers to understand, implement and fulfill their responsibilities. Assistance may be by phone, correspondence, email, fax, or face-to-face.

Note: Individual assistance 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
- 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

IRM 4.88.1.16 (03-07-2019) Account Resolution

- (1) Tribes, tribal enterprises, or tribal members may ask for assistance to resolve SB/SE Collection, Submission Processing Campus or other matters. ITG/TEB employees may contact Collection, Submission Processing Campus and other IRS employees to determine the status of a situation as appropriate and serve as a liaison in the resolution process. See IRM 4.88.1.15.2, Interest Abatement and Adjustments, for criteria and procedures relating to penalties and interest. See IRM 4.88.1.7.6, Abatement Procedures, for a discussion of processing IRC 3402(d) adjustments.

4.88.1.16.1 (06-01-2006) Submission Processing Campus

- (1) Sometimes, you may need to coordinate with the Submission Processing Campus. For example:
 - Penalty and interest abatements
 - Adjustments
 - Enforced collection
 - Payment and credit transfers

(2) Entity Issues:

- a. Changes - IRM 4.4.11 covers entity changes that can be done using the Form 2363, Master File Entity Change. These include, but are not limited to: name, address, and marital status changes. See IRM Exhibit 4.4.11-1 to complete Form 2363.

- b. Unpostables - Chapter 8 of ADP and IDRS Information, Document 6209 explains unpostable codes. If a Submission Processing Campus employee controls the account on IDRS, ask them to assist you.
- c. Establishment - When ITG/TEB employees have a customer who needs to establish an entity with the IRS by securing an Employer Identification Number (EIN), the customer uses Form SS-4, Application for Employer Identification Number. You can call the Submission Processing Campus to initially secure the EIN, then follow up by mailing or faxing the SS-4. The SS-4 instructions provide specific information on the application process and include direct contact information for the applicable Entity Control Unit.

4.88.1.16.2 (03-07-2019) Payment Tracers and Credit Transfers

- (1) IRM 5.4.10.3, Payment Tracers, is the process we use to locate a missing or misapplied payment that a taxpayer made. This IRM Section gives procedures to locate missing payments and decide who works payment tracer cases that need various levels of research.
- (2) While ITG/TEB employees may research misapplied payments and/or prepare/process Form 4159, Payment Tracer Request, if the case is assigned to a RO, then you must coordinate with them. If not assigned to an RO, you may need SB/SE Collection's help to research IDRS and prepare Form 4159.
- (3) You may need to coordinate with and call the Submission Processing Campus (SPC) if the SPC controls the account on IDRS. Contact the SPC before you process Form 4159. Doing so will allow you to determine the assigned SPC employee, who with you can directly communicate.
- (4) IRM 21.5.8 has procedures for transferring credits once payment tracer research has located any missing payments/credits.
- (5) The mailing address for the SPC location that processes ITG/TEB account adjustments, payment tracers and credit transfers is:

Internal Revenue Service
1973 N. Rulon White Blvd.
Mail Stop 6552
Ogden, UT 84404-7843

4.88.1.16.3 (03-07-2019) Taxpayer Advocate Service and Form 911

- (1) The IRS Taxpayer Advocate program is designed to alleviate taxpayer hardships that arise from systemic problems or the application of the Internal Revenue Code. Additional resources for Taxpayer Advocate Service:
 - a. IRM 13.1, Taxpayer Advocate Case Procedures.
 - b. Pub 1546, Taxpayer Advocate Service—We are Here to Help.

- (2) If during a customer contact, you can't resolve the issue and one of the situations below applies, prepare or assist the taxpayer prepare Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order):
- A hardship situation per IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria.
 - The customer insists on being referred to the Taxpayer Advocate Service (TAS).
 - The contact meets TAS criteria in IRM 13.1.7.
- (3) Confirm the Local Taxpayer Advocate's office receives the Form 911 timely and monitor the status with TAS until the issue is resolved.
- (4) Refer to the Service Level Agreement between the National Taxpayer Advocate and the Commissioner, Tax Exempt and Government Entities for procedures.

Procedural Change:

See below for the new procedures:

IRM 4.86.1 Customer Assistance

- (1) The office of ITG assists customers throughout Indian country with technical issues. Technical assistance will be provided by ITG Technical employees as needed, for example:
- Casino/Gaming (compliance & reporting),
 - Tip Reporting,
 - General Welfare and Tuition and Other Educational Benefits Provided by Tribes (Tribal General Welfare Exclusion Act),
 - Tribal Council Pay, FUTA Exemption for Tribes,
 - Voluntary Closing Agreements
 - Excise Taxes that apply to tribes,
 - Per Capita Distribution Reporting,
 - Fishing Rights-Related Activities,
 - Powwow Prizes,
 - Tribal Economic Bonds
 - Fraud assistance inquiries
 - Natural Resources
- (2) ITG specialists may proactively assist tribal entities with manager approval, when needed.
- (3) Our goal is to improve compliance by assisting people to understand and meet their responsibilities. You can help by the taxpayer by calling, writing, emailing, faxing, or meeting in person.
- (4) If the customer's difficulties meet Taxpayer Advocate criteria, refer them to [TAS](#). See [IRM 4.86.1.5](#), Indian Tribal Governments Administration and Policy, Taxpayer Advocate Service.
- (5) Low-income taxpayers who need assistance in resolving a tax dispute with the IRS and cannot afford representation or who speak English as a second language and need help

understanding taxpayer rights and responsibilities, may qualify for help from a Low Income Tax Clinic (LITC) that provides free or low cost assistance.

(6) The LITC program is administered by the Taxpayer Advocate Service. Pub 4134, Low Income Taxpayer Clinic List, provides a list of all organizations that are current LITC grant recipients, the type of services offered, the languages served in addition to English, and contact phone numbers. For more information about the LITC Program, see Pub 3319, Low Income Taxpayer Clinics Grant Application Package and Guidelines.

(7) Customers can also get educational materials and answers to federal tax questions by:

- Visiting: ITG website at www.irs.gov/tribes
- Calling: ITG Technical at (202) 317-8900 (not toll-free)
- Faxing: Toll-free (855) 243-4024
- Writing:

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

IRM 4.88.1.16 Account Resolution:

We'll remove this entire section from the IRM.

Effect on Other Documents:

We'll add this guidance to IRM 4.86.1, Indian Tribal Governments (ITG) Procedures, Indian Tribal Governments Administration and Policy and remove from IRM 4.88.1, Examination Issues Pertaining to ITG Cases by October 14, 2022.

Effective Date:

October 15, 2020

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) (If the guidance meets [E-FOIA criteria](#))