



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.88.1

DECEMBER 18, 2023

## EFFECTIVE DATE

(12-18-2023)

## PURPOSE

- (1) This transmits obsolete IRM 4.88.1, Indian Tribal Governments Examination Issues and Procedures, Examination Issues Pertaining to ITG Cases.

## BACKGROUND

- (1) IRM 4.88.1 provided instructions to ITG Specialists about examination issues they may see when working ITG cases.

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.88.1 because part of the IRM was included in IRM 4.70. The other subsections were either obsolete due to policy changes, placed in ITG Technical Resource Guides or found in other IRMs. The table below shows where each subsection can be found:

IRM Reference	Description of Disposition
<ul style="list-style-type: none"><li>IRM 4.88.1.1, Program Scope and Objectives</li><li>IRM 1.88.4.5 Abatement Procedures for Assessments Made Under IRC 3402(r)</li><li>IRM 4.88.1.7.6, Abatement Procedures</li><li>IRM 4.88.1.9, Bank Secrecy Act (BSA) Title 31</li><li>IRM 4.88.1.10, Tip Compliance Agreements</li><li>IRM 4.88.1.12, IRC 7871 Letter Request Procedures</li><li>IRM 4.88.1.13, Abusive Transaction, Emerging Issues and Practitioners</li><li>IRM 4.88.1.14, Fraud</li><li>IRM 4.88.1.15, Collection Issues, except as noted below.</li></ul>	Included in IRM subsections 4.70.10, 4.70.11, 4.70.13, 4.70.16, 4.70.18; removed from this IRM.

IRM Reference	Description of Disposition
<ul style="list-style-type: none"> <li>• Exhibit 4.88.1-1, Gaming Withholding and Reporting Thresholds - Forms Needed</li> <li>• Exhibit 4.88.1-2, General Guidelines - When to Withhold and Report Gaming Win</li> </ul>	<p>These are in Publication 3908, Gaming Tax Law and Bank Secrecy Act Issues for Indian Tribal Governments; removed from this IRM.</p>
<ul style="list-style-type: none"> <li>• Exhibit 4.88.1-5, Gaming Industry Tip Compliance Agreement (GITCA)</li> </ul>	<p>This information is in IRM 4.23.7.10.6, Gaming Industry Tip Compliance Agreement (GITCA); removed from this IRM.</p>
<ul style="list-style-type: none"> <li>• IRM 4.88.1.15.1 - IRM 4.88.1.15.3, Collection Issues</li> </ul>	<p>These subsections have been removed from this IRM because they are obsolete due to policy changes.</p>
<ul style="list-style-type: none"> <li>• IRM 4.88.1.2, Federal Tax Status of Indian Tribal Governments</li> <li>• IRM 4.88.1.3, Federal Tax Treatment of Indian Tribal Members</li> <li>• IRM 4.88.1.4, Distributions from Gaming Revenue</li> <li>• IRM 4.88.1.5, Distributions to Tribal Members</li> <li>• IRM 4.88.1.6, Nontaxable Distributions and Statutory Exclusions from Income of Tribal Members</li> <li>• IRM 4.88.1.7, Employment Taxes</li> <li>• IRM 4.88.1.8, Indian Gaming</li> <li>• IRM 4.88.1.11, Excise Taxes</li> <li>• Exhibit 4.88.1-3, General Welfare Exception Summary of Authority</li> <li>• Exhibit 4.88.1-4, Tax Audit Guidelines for Internal Revenue Examiners - Indian Fishing Rights - IRC 7873</li> </ul>	<p>These subsections and exhibits have been included in ITG Technical Resource Guides found on the ITG Knowledge Base; removed from this IRM.</p>

<b>IRM Reference</b>	<b>Description of Disposition</b>
<ul style="list-style-type: none"><li>• 4.88.1.10.19, Role of ITG Tip Analyst</li><li>• 4.88.1.10.20, Introduction to the ITG Tip Analyst to the Tribes</li></ul>	Removed these subsections and included them in the senior tax analyst job aid.

**EFFECT ON OTHER DOCUMENTS**

This revision supersedes IRM 4.88.1 dated December 10, 2021.

**AUDIENCE**

Tax Exempt and Government Entities  
Government Entities and Shared Services  
Indian Tribal Governments

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