



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

11.4.1

APRIL 21, 2025

## EFFECTIVE DATE

(04-21-2025)

## PURPOSE

- (1) This transmits revised IRM 11.4.1, Communications and Liaison, Office of Governmental Liaison, Governmental Liaison Operations.

## MATERIAL CHANGES

- (1) Various editorial changes were made throughout the IRM. Also, cross references and hyperlinks were added, removed or revised as appropriate.

<u>IRM</u>	<u>Changes</u>
Throughout IRM	Changed Wage and Investment (W&I) to Taxpayer Services (TS), due to name change effective April 7, 2024.
Throughout IRM	Removed references to Deputy Commissioner for Services and Enforcement (DCSE) and Deputy Commissioner for Operations Support (DCOS) due to new IRS leadership structure announced on 12/13/2023. Replaced with the IRS Commissioner.
IRM 11.4.1.3.1(8)	Deleted paragraph stating Governmental Liaison supports training classes and materials between the IRS and other government agencies because it is not an accurate statement.
IRM 11.4.1.3.4	Replaced references to eCase with eTask.
IRM 11.4.1.10(2)	Updated guidance regarding storing training materials for state tax agencies. Governmental Liaison does not store training materials, but works with business units to secure training materials for government agencies.
IRM 11.4.1.11.2	Added new subsection for the Governmental Liaison Data Exchange Request Form which is completed before the start of any agreement.
IRM 11.4.1.13(1) Reminder	Added reminder to state the IRS business units are required to collaborate with Governmental Liaison on agreements.
IRM 11.4.1.13(3)	Added paragraph to state Governmental Liaison documents the agreement/MOU process using the Governmental Liaison Data Exchange Request Form.

<b>IRM</b>	<b>Changes</b>
IRM 11.4.1.13(4)	Added paragraph to state Governmental Liaison adheres to the IRS requirements on privacy, disclosure, safeguards, identity assurance and that appropriate language is included in all agreements.
IRM 11.4.1.13(5)	Added paragraph to state Governmental Liaison secures Procedure & Administration Counsel review and approval for agreements.
IRM 11.4.1.13.1.1(5)	Replaced link to previous IRM subsection with name and location of the SharePoint Online Naming Convention Policy list.
IRM 11.4.1.13.2.2(4)(h)	Replaced link to previous IRM subsection with name and location of the SPO Naming Convention Policy list.
IRM 11.4.1.13.3(1) Note	Added IRC 6108 and System Access to the list of MOU Templates.
IRM 11.4.1.13.3.1(1)	Added paragraph to state the IRS business units are required to collaborate with Governmental Liaison on agreements.
IRM 11.4.1.13.3.1(2) and Note	Changed state agency to government agency. Added IRC 6108 and System Access to the list of MOU Templates.
IRM 11.4.1.13.4(7)	Removed signature requirements for agreements involving expenditure of IT resources, as well as resources for three or more business units. Added instructions that all MOUs and similar agreements will be signed by an executive.
IRM 11.4.1.15(2) 2nd Bullet	Added example "online agreement for locator services."
IRM 11.4.1.15(2) 4th Bullet	Deleted bullet reference to "W&I, Return & Income Verification Services, Taxpayer Assistance Centers, etc."
IRM 11.4.1.15.1	Added new paragraph to provide the name and location of the SPO Naming Convention Policy list.
IRM 11.4.1.15.3	Deleted section and replaced all references to Naming Conventions with name and location of the SPO Naming Convention Policy list.
IRM 11.4.1.16.1.3(1)	Added missing words, "...return information as..." to first sentence.
IRM 11.4.1.18(3)	Added paragraph referring to IRM 11.3.29.12, Disclosure of Return Information to Federal, State and Local Agencies (DIFSLA) - IRC 6103(l)(7), for disclosures to government agencies.

<b><u>IRM</u></b>	<b><u>Changes</u></b>
IRM 11.4.1.18(4)	Added paragraph referring to IRM 11.3.4.2, Disclosure to Members of Congress, for congressional inquiries coordinated by Communications & Liaison.
IRM 11.4.1.18(5)	Added paragraph referring to IRM 13.1.8, Taxpayer Advocate Case Procedures - Congressional Affairs Program, for tax-account related inquiries for constituent casework and advocacy.
IRM 11.4.1.18.1(2) 4th Bullet	Removed bullet with link to outdated IRS News information.
IRM 11.4.1.18.1(3) 3rd & 4th Bullets	Removed 3rd & 4th bullets which contained links to the Senate and the House of Representatives.
IRM 11.4.1.19(1)	Added Note for Governmental Liaisons to ensure the most current IRC 6108 template is used and shared with the business units.
IRM 11.4.1.22(4)	Removed paragraph as it is not an accurate statement. Governmental Liaison only provides speakers for topics that pertain to Governmental Liaison.

**EFFECT ON OTHER DOCUMENTS**

This revision supersedes IRM 11.4.1 dated November 30, 2023.

**AUDIENCE**

This IRM is intended for all employees of Governmental Liaison, Disclosure, and Safeguards.

**RELATED RESOURCES**

- (1) The *Disclosure and Privacy Knowledge Base*.

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11.4.1

Governmental Liaison Operations

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11.4.1.1  
(11-30-2023)  
**Program Scope and Objectives**

- (1) **Purpose:** This IRM subsection provides instructions concerning the Governmental Liaison (GL) program that facilitates the exchange of data and fosters partnerships with federal, state, and local governmental agencies to improve tax administration, in accordance with Policy Statement 11-98, FedState Relations. See IRM 1.2.1.11.13, Policy Statement 11-98 (Formerly P-6-14).
- (2) **Audience:** This IRM is intended for all employees of Governmental Liaison, Disclosure and Safeguards (GLDS).
- (3) **Policy Owner:** The GL Office, under GLDS, is responsible for oversight of the GL policy.
- (4) **Program Owner:** The GLDS Office, under Privacy, Governmental Liaison and Disclosure (PGLD) is the program office responsible for oversight of the Servicewide Governmental Liaison policy.
- (5) **Primary Stakeholders:** Governmental Liaison in collaboration with all IRS business units and the federal, state and local government agencies that enter into agreements with the IRS.

11.4.1.1.1  
(11-30-2023)  
**Background**

- (1) The Governmental Liaison (GL) program facilitates the exchange of data and fosters partnerships with federal, state, and local governmental agencies to improve tax administration, in accordance with Policy Statement 11-98, FedState Relations. See IRM 1.2.1.11.13, Policy Statement 11-98 (Formerly P-6-14).
- (2) The GL program began as a limited information exchange program in the 1920s and is now a major IRS liaison program to foster and maintain joint tax administration projects to achieve tax compliance and the IRS objectives via partnerships with federal, state and local governmental agencies.
- (3) In 1991, the Office of FedState Relations was created in the IRS National Office. From 1994 through 1996, FedState was institutionalized in the field with the creation of FedState regional, district office and service center program managers.
- (4) In July 2000, the program was expanded to include new GL positions, assigned responsibility for relationships with the 50 states, the District of Columbia (D.C.) and the U.S. Territories. GL field analysts reported to Governmental Liaison and Disclosure (GLD) Area Managers and a centralized structure headquartered in Washington, D.C.
- (5) In October 2005, GL became a part of GLD in the Communications, Liaison and Disclosure operating unit of the Small Business/Self-Employed (SB/SE) Division.
- (6) In June 2011, GLD became a part of Privacy, Governmental Liaison and Disclosure (PGLD), a new organization under the Deputy Commissioner, Operations and Support. As part of this realignment, the management structure of GL changed, establishing the Associate Director, Governmental Liaison position, a GL Headquarters/Policy (HQ/Policy) manager position, as well as GL Field East and GL Field West manager positions, retitled as Chief, GL HQ/Policy and Chief, GL Field East and GL Field West, respectively. The headquarters and field management staff report directly to the Associate Director, GL.

- (7) Effective December 9, 2013, GLD was combined with the Office of Safeguards to form Governmental Liaison, Disclosure, and Safeguards (GLDS), reporting to the Director, GLDS.
- (8) In 2016, PGLD updated the job title for various functions to Governmental Information Specialist. In the IRM below, the Government Information Specialists in GL are referred to as Governmental Liaisons (GLs).
- (9) In 2023, PGLD updated the job title of HQ/Policy Governmental Liaison to GL Federal Analyst and added GL State Specialist for select field employees tasked with working with the business units on state memorandum of understanding (MOU) revisions.

11.4.1.1.2  
(12-30-2020)  
**Authority**

- (1) The following items govern the authority pertaining to Governmental Liaison operations:
  - IRM 1.2.1.11.13, Policy Statement 11-98 (Formerly P-6-14)
  - IRM 11.3.32.3, Basic Agreements
  - IRM 11.3.32.4, Implementing Agreements
  - IRM 11.3.32.6, Memorandums of Understanding

11.4.1.1.3  
(12-05-2017)  
**Roles and Responsibilities**

- (1) The Office of Governmental Liaison develops and implements cooperative partnerships between the IRS and state tax agencies, as well as other federal and local governmental agencies.

11.4.1.1.4  
(10-17-2022)  
**Program Management and Review**

- (1) Governmental Liaisons (GLs) report directly to a group manager for either federal or field assignments.
  - GL federal analysts serve as liaisons between federal agencies and the IRS business units.
  - GL field analysts serve as liaisons between state/municipality agencies and the IRS business units.

11.4.1.1.5  
(11-30-2023)  
**Program Controls**

- (1) The Office of Governmental Liaison reports program updates in regular operational reviews with the Director of Privacy, Governmental Liaison, and Disclosure (PGLD).
- (2) Governmental Liaison (GL) operates and controls access to its SharePoint Online (SPO) and OneDrive for use in storing, developing and sharing documents within the function and with the IRS reviewers on an as needed basis.

11.4.1.1.6  
(12-05-2017)  
**Acronyms**

- (1) See Exhibit 11.4.1-1, Acronyms, for a list of acronyms used in this IRM and their definitions.

11.4.1.1.7  
(10-17-2022)  
**Related Resources**

- (1) IRM 11.4.1, Governmental Liaison Operations.
- (2) *Disclosure and Privacy Knowledge Base.*



- (3) IRC 6103, Confidentiality and disclosure of returns and return information.

11.4.1.2  
(12-05-2017)  
**Function of the  
Associate Director,  
Governmental Liaison**

- (1) The Associate Director, Governmental Liaison (GL) supports IRS compliance, enforcement, and service to taxpayers by partnering with federal, state, and local governmental agencies to improve tax administration at all levels of government.
- (2) The Associate Director, GL carries out their goals by:
  - Working jointly with the business units in formulating compliance, enforcement, and customer service initiatives.
  - Partnering with federal, state, and local governmental agencies to exchange tax and other information and engage in other joint activities.

11.4.1.3  
(11-30-2023)  
**Governmental Liaison  
Roles and  
Responsibilities**

- (1) The mission of the Associate Director, GL is to establish roles and responsibilities and direct overall operations for GL federal and GL field staff.

11.4.1.3.1  
(04-21-2025)  
**Governmental Liaison  
Federal Analysts and  
State Specialists**

- (1) Assist the business units (BUs) in formulating, developing, testing, and implementing new initiatives.
- (2) Provide national oversight and coordination of new initiatives, including the development of memorandums of understanding (MOUs), if applicable.
- (3) Serve as the point of contact (POC) for field and BU headquarters (HQ) staff.
- (4) Develop policy and provide oversight for the IRS GL program and facilitate the identification and resolution of legal and disclosure issues impacting initiatives.
- (5) Serve as a liaison between IRS HQ and federal, state and local governmental agencies (for non-Tax Exempt and Government Entities (TE/GE)-related activities).
- (6) Measure overall program effectiveness.
- (7) Serve as primary liaison with the Federation of Tax Administrators (FTA) and for the Multistate Tax Commission (MTC).
- (8) Coordinate with Safeguards and assist Safeguards, as necessary, in soliciting overdue Safeguard Security Reports (SSRs), resolving serious deficiency findings, corrective actions and delivering key messages to external agency partners.
- (9) Provide information annually for the Disclosures to State Agencies Spreadsheets folder on SharePoint Online (SPO).
- (10) Refer to and/or consult with Disclosure and Data Services (DS), as appropriate, on requests for federal tax information (FTI) from other governmental agencies or for other IRS information not available to the public.
- (11) Update and maintain agreements on the SPO.
- (12) Input all actions taken into GL SPO eTask system.

11.4.1.3.1.1  
(11-30-2023)

**Customer Service  
Strategy**

- (1) GL federal analyst or state specialist/Customer Service Strategy (CSS) ensures effective communications with internal and external stakeholders, accomplished by the following:
  - Sharing information and facilitating the implementation of programs involving GL field staff, other Privacy, Governmental Liaison, and Disclosure (PGLD) components and other BUs.
  - Collaborating with Governmental Liaison, Disclosure and Safeguards (GLDS) components to identify activities and develop strategies to consolidate key messages into a unified voice, as appropriate, for diverse audiences.
- (2) CSS objectives:
  - Support PGLD strategic objectives.
  - Establish a clear strategic direction with direct links to the resources and activities of PGLD and the IRS BUs.
  - Develop appropriate strategies to identify and resolve emerging issues identified in the field and in the Communications and Stakeholder Outreach Issue Management Resolution System and direct workflow to the appropriate process.
  - Identify partnering opportunities with other BUs.
  - Encourage suggestions by the IRS employees and external stakeholders for increased collaboration between federal, state, and local governmental agencies.
  - Increase Servicewide awareness of GL activities.
  - Deliver key messages to internal and external stakeholders so they clearly understand expectations and desired outcomes.
  - Enhance and increase accessibility to GL products and documents available to internal stakeholders using the IRS Source, GL SharePoint Online (SPO), and GL Virtual Library (Knowledge Base) as appropriate.
- (3) CSS Components:

<b>CSS Component:</b>	<b>Description:</b>
PGLD Project Management Initiative Template (PMIT)	For additional information on the PMIT process see IRM 11.4.1.12, Privacy, Governmental Liaison, and Disclosure (PGLD) Project Management Initiative Template (PMIT).

CSS Component:	Description:
Communique Template	<ul style="list-style-type: none"> <li>The GL communique is accessible by GL employees with proper access permissions on the GL SPO. The communique is used by GL to solicit external partner involvement in a project through the GL field analysts, as well as to share information on national GL and BU programs.</li> <li>The GL communique streamlines communications with the field. It is the vehicle used to provide specific instructions to the field on any requested action or project implementation. The communique will include supporting documents, such as MOUs, templates, fact sheets, and talking points.</li> <li>The communique will be updated as necessary, to ensure delivery of accurate messages to the field. <b>Reminder:</b> Ensure all stakeholders are provided an opportunity to review and provide input when working on a GLDS joint communique.</li> </ul>
GL SPO	<ul style="list-style-type: none"> <li>GL SPO is a centralized repository for agreements, instructions, templates and other necessary reference information for GL staff.</li> <li>The GL SPO contains scanned agreements and MOUs, and a variety of other useful information and resources.</li> <li>There is a "Search" box at the top of every SPO for searching files by keyword of the file name.</li> </ul>

11.4.1.3.2  
(10-17-2022)

**Governmental Liaison  
Chiefs**

(1) GL Chiefs (East and West) responsibilities:

Responsibilities:	Additional Information:
Report to the Associate Director, GL.	<ul style="list-style-type: none"> <li>Manage, direct and oversee the work of the GL field analysts, GL State Specialists and of the management assistant.</li> <li>Convey key IRS messages to senior state and local officials, either directly or through field staff.</li> </ul>

Responsibilities:	Additional Information:
Deliver GL programs through effective use of staff and resources.	Assign/refer GL program issues that require technical, procedural or policy support to the designated GL State Specialist for resolution.
Implement the GL program by:	<ul style="list-style-type: none"> <li>• Administering national policies, guidelines and initiatives.</li> <li>• Partnering and networking with BU management officials on local and national initiatives.</li> <li>• Partnering and networking with state and local governmental agency executives responsible for operations in the GL areas.</li> <li>• Providing area resources to support GL teams and sub-teams working on area initiatives and projects.</li> <li>• Coordinating input and feedback on national, area, and local initiatives and projects.</li> <li>• Ensuring GLs support, to the extent necessary, activities connected with the safeguarding requirements of agencies receiving FTI.</li> <li>• Elevating any unresolved matters requiring policy, procedural or technical guidance, or assistance to Safeguards.</li> <li>• Approving GL assistance with Safeguard Reviews.</li> <li>• Representing the IRS and conveying key messages to high-level senior governmental officials at meetings, conferences, forums and other venues.</li> <li>• Preparing briefings for the Associate Director, GL.</li> </ul>

(2) Chief, GL Federal responsibilities:

Responsibilities:	Additional Information:
Report to the Associate Director, GL.	<ul style="list-style-type: none"> <li>• Manage, direct, and oversee the work of the federal analyst staff.</li> <li>• Convey key IRS messages to senior federal officials.</li> <li>• Deliver GL programs through effective use of staff and resources.</li> </ul>
Implement the GL program by:	<ul style="list-style-type: none"> <li>• Developing, communicating and clarifying national policies, guidelines and initiatives.</li> <li>• Partnering and networking with BU management officials at the HQ level.</li> <li>• Partnering and networking, as necessary, with officials of other federal agencies and organizations, such as the Federation of Tax Administrators (FTA).</li> <li>• Representing GL at internal conferences and meetings.</li> <li>• Allocating federal analysts resources to establish and manage national teams and sub-teams for HQ initiatives and projects.</li> <li>• Reviewing federal analyst level MOUs and other agreements, and obtaining PGLD approval signatures, as necessary, prior to signing by the appropriate IRS official.</li> </ul>

11.4.1.3.3  
(11-30-2023)  
**Governmental Liaisons**

- (1) GLs support Servicewide initiatives to obtain data from state and federal governmental partners to enforce voluntary compliance and reduce the tax gap.
- (2) GLs are the primary POC for managing IRS relationships with federal, state, and local governmental agencies in their assigned state(s) and/or insular territories for IRS policy matters not related to tax reporting, information reporting and compliance issues relative to governmental entities in their role as taxpayers or employers. The TE/GE Division has jurisdiction over governmental agencies where these issues are concerned.
- (3) GL field analysts implement the GL program in their assigned states. To achieve goals of national, area, and local tax compliance or Service projects, they perform key activities including, but not limited to, the following:

- a. GL agreement related program activities
- b. GL Data Exchange Program (GLDEP) activities
- c. Supports disclosure program activities
- d. Supports safeguards program activities
- e. GL miscellaneous program activities
- f. GL welcome letter for new appointees for state revenue or workforce agencies

Letter Type:	Action:
GL welcome letter	GLs will send the welcome letter as soon as possible (within 45 days) to provide the new agency head with the GL contact information.
GLDS Director welcome letter	GL will complete head of agency name, address, and GL contact information, and provide it along with a state summary to the GL Technical Advisor for routing and issuance. GLDS will return the signed letter to GL. Upon receipt, GL will send the welcome letter electronically to the agency. If a phone call is deemed warranted, the executive assistant will contact the GL for assistance.
Departing head of agency letter	GL has the option to send a letter to a departing head of agency.

**Note:** The above letter templates are located on the GL SPO in the GL Documents library, New Head of State Agency program.

(4) GL agreement related program activities:

- a. Assist in developing the basic agreement (BA), implementing agreement (IA), or memorandum of understanding (MOU) draft, as necessary, according to approved IRM templates and coordinating with other GLDS functions and BUs, as appropriate.
- b. Coordinate the signing of the BAs, IAs, MOUs and other agreements by the head of external agencies.
- c. Distribute signed original agreements and copies of such agreements to external agencies and the IRS officials, as appropriate.
- d. Ensure scanning, updating and posting of GL agreements on the GL SPO.
- e. Implement national or area projects and initiatives.
- f. Initiate periodic reviews of IAs and MOUs in collaboration and coordination with Disclosure, Safeguards, the BU and the agency.
- g. Consult with GL State Specialist and the BU to ensure new initiatives and projects are covered by MOUs or are added as revisions or addenda to IAs, as necessary.

(5) GLDEP Activities:

- a. Manage the GLDEP locally, in accordance with IRM 11.4.2, Data Exchange Program.
- b. GL first checks with DS to verify if enhancement requests are feasible (i.e., cost/staffing). If DS concurs, the state will prepare the appropriate form (GLDEP Modification and New Extract Request Form) and GL will sign and forward to Disclosure Manager (DM) for approval. Once approved, GL forwards to DS. See IRM 11.3.32.9(10), Release of Tax Data in Electronic Format, for Disclosure procedures.

**Note:** The GLDEP Modification and New Extract Request Instructions and Form are located on the SPO for DS under GLDEP.

(6) Disclosure program activities:

- a. Consult with Disclosure when planning or implementing new GL initiatives, especially those that involve the exchange of FTI, personally identifiable information (PII), or other sensitive but unclassified information.
- b. Refer to Disclosure all written requests for FTI received from other governmental agencies or for other information not specifically known to be available to the public.
- c. Review the *Disclosure and Privacy Knowledge Base Site*, which offers information on multiple topics. If there are additional Disclosure questions, contact the *Disclosure Help Desk*.
- d. Refer external callers requesting disclosure assistance to the appropriate *Disclosure office*.

(7) Safeguards program activities:

- a. Advise Safeguards of agencies entering BAs, IAs or MOUs and facilitate Safeguards involvement, as necessary.
- b. Invite Safeguards to initial meetings with agencies to address the safeguarding procedures and requirements outlined in Publication 1075, Tax Information Security Guidelines for Federal, State, and Local Agencies.
- c. Assist state tax/revenue agencies in meeting the IRS safeguard reporting requirements by referring questions concerning proper completion of outstanding SSRs to Safeguards as they arise, soliciting overdue SSRs and Corrective Action Plans, etc.
- d. Advise agencies to send all inquiries to the Safeguards Mailbox - *SafeguardReports@irs.gov*
- e. Arrange and facilitate meetings with federal, state, and local governmental agency personnel at the request of Safeguards to ensure timely and accurate resolution of serious deficiencies noted in Safeguard Review Reports, etc.
- f. Participate in on-site Safeguard Reviews, as requested or approved by Safeguards and the respective GL Field Chief.
- g. Provide assistance to Safeguards to facilitate agency compliance with safeguarding requirements, as necessary, if serious issues are identified during on-site Safeguard Reviews, etc.

(8) Miscellaneous program activities:

- a. Conduct appropriate research to resolve issues and inquiries independently and consult with Disclosure, GL federal analyst, GL State Specialist, DS, Safeguards, other PGLD functions and other IRS BUs, as necessary.



- b. Assist BUs with meetings, outreach efforts and initiatives involving federal, state and local governmental agencies.
- c. Provide information to stakeholders about IRS training available to state and local governmental agency personnel.
- d. Communicate with federal, state and local governmental agencies about the IRS BU strategic objectives and communicate external agency initiatives and objectives to key internal stakeholders.
- e. Represent the IRS at meetings with federal, state and local governmental agencies, as appropriate.
- f. Prepare briefings for the GL Chief and provide input and feedback from stakeholders regarding existing and potential IRS initiatives and projects.
- g. Notify GL federal or GL State Specialist of agency name changes and requests new agency codes, as necessary.
- h. Update state changes on SPO in the State Agency contacts library.
- i. Stakeholder Liaison is the primary POC for disaster matters. GL will continue to be the POC for information exchanges and general agency inquiries. In the event of a disaster, Stakeholder Liaison will share disaster declarations with the Governmental Liaison Disaster Assistance Coordinator (GL DAC) for dissemination with state departments of revenue.

11.4.1.3.4  
(04-21-2025)  
**Governmental Liaison  
Time Reporting**

- (1) In FY24, eTask replaced TRACMS e-Case. Currently, eTask is not being used for time reporting purposes.
- (2) Guidance for the use of GL eTask will be updated in the next revision of IRM 11.4.1.

11.4.1.3.5  
(12-30-2020)  
**Record Retention**

- (1) All federal employees are responsible for making and keeping records (paper or electronic format) of their work according to the National Archives and Records Administration (NARA) approved records retention and disposition outlined in Document 12990, Records Control Schedules, to prevent inadvertent/unlawful destruction of records. For additional information on Records Retention, refer to the series of IRM 1.15, Records and Information Management.
- (2) PGLD organization's records file plan is located on PGLD SPO.

11.4.1.4  
(01-06-2017)  
**IRS Roles and  
Responsibilities in  
Support of  
Governmental Liaison**

- (1) GL programs, initiatives, and projects often involve one or more BUs to maximize cooperation and leverage resources.
- (2) PGLD staff provide technical assistance and/or partner with GL, as follows:
  - a. Disclosure staff provide technical assistance on existing and potential agreements involving the disclosure of FTI to accomplish IRS and/or federal, state and local governmental agency objectives.
  - b. DS staff manage the critical GLDEP, coordinating the routine disclosure of a vast amount of FTI to qualified federal, state, and local governmental agencies for tax administration purposes.
  - c. Safeguards staff work through existing GL relationships to ensure federal, state, and local governmental agencies meet their statutory requirements to protect FTI in their possession.
  - d. Other PGLD organizations (Privacy Policy and Compliance (PPC) and Identity and Records Protection (IRP)) provide technical expertise to GL



and ongoing support, as needed, at outreach events where IRS information may be shared with federal, state, and local governmental agency stakeholders.

- (3) BU staff at all levels provide information, commit resources and provide technical expertise necessary to create and implement initiatives and projects involving GL partners to achieve tax compliance, accomplish the IRS goals, and enhance federal tax administration. MOUs with Small Business/Self-Employed (SB/SE) and Taxpayer Services (TS) provide a framework for any assistance GLs need.

11.4.1.5  
(11-30-2023)  
**Partnering with Federal,  
State and Local  
Governmental Agencies**

- (1) GL generally manages partnering relationships between the IRS and state, local and federal governmental agencies through the FedState Program, the Municipal Agency Program (MAP) and the Federal Intergovernmental Program (FIP).
- (2) The GL is the primary POC for partnering with these agencies for matters not related to tax reporting, information reporting and compliance issues relative to governmental entities in their role as taxpayers or employers. The TE/GE division has jurisdiction over governmental agencies where these issues are concerned. The GL:
  - a. Facilitates and develops relationships, as necessary, with federal, state and local governmental agency liaisons.
  - b. Coordinates meetings between the IRS and federal, state, and local governmental agency staff.
  - c. Facilitates initiatives and joint training opportunities between federal, state, and local governmental agencies and the IRS business units.
  - d. Manages the GLDEP locally.
  - e. Acts as liaison between the IRS and federal, state, and local governmental agencies for other tax administration matters by referring technical inquiries received to the appropriate BU.
- (3) GL field works closely with the DM in Fed/State Program activities where the IRS provides FTI to local, state and territory revenue and workforce agencies. GL federal works closely with Disclosure HQ in activities where FTI is provided to federal agencies. Disclosure coordinates, reviews and approves documents with respect to the following:
  - a. BAs, IAs, and MOUs facilitated by GL
  - b. GLDEP Enrollment Forms
  - c. Optional Data Element Selection (ODES) forms
  - d. Exchanges of FTI
  - e. Need and use determinations and justifications by state revenue and workforce agencies for access to FTI under IRC 6103(d)
  - f. Disclosure Authorization list(s)
- (4) MAP is one of GL's partnering components which expands GL's mission of governmental partnering and data sharing by engaging municipal agencies. GLs maintain a relationship with municipalities within assigned states. The GL relationship with local government is to leverage the sharing of information that will provide a mutual benefit. This relationship is secondary to that of the primary local government contact which is assigned to TE/GE and focuses on

compliance. There are currently 13 cities that qualify to receive FTI under IRC 6103(d). Some examples of the relationship GLs may have with municipalities includes:

- a. Providing information, normally in the form of email distribution, which may include filing season updates, Earned Income Tax Credit (EITC) outreach and tax law changes.
  - b. Serving as an inroad to the IRS for cities to direct inquiries to the appropriate IRS BU.
  - c. Hosting quarterly meetings for the 13 cities to provide pertinent federal tax law updates and provide the opportunity to share best practices.
- (5) The FIP provides a systematic and structured approach to expanding existing relationships and establishing new relationships with other federal agencies. The FIP Program helps ensure that the IRS has a centralized process to appropriately coordinate new federal initiatives and provide a Servicewide inventory of these agreements and initiatives.
- a. FIP partnerships encourage the IRS and federal partners to identify, gather, and share information and data, particularly where initiatives and relationships have the potential for increased tax compliance and decreased taxpayer burden. It is critical that the IRS leverages resources with other federal agencies to achieve the IRS strategic goals.
  - b. GL federal analysts are the liaisons between the IRS and federal agency headquarter offices. The GL federal analyst facilitates the development of new relationships between the IRS BUs and other federal agencies. Ownership of existing and new federal initiatives remain with the respective BU. Existing IRS/federal agency relationships are not affected by the FIP, other than by the inclusion of ongoing initiatives in the FIP inventory.
  - c. GL State Specialists are the liaisons between the IRS BUs and GL field analysts. Ownership of existing and new state initiatives remain with the respective BU.
  - d. GL field analysts are the primary points of contact (POCs) with local branch or field offices of other state agencies.

#### 11.4.1.5.1 (11-30-2023)

#### **Fed/State Partnering Examples for Improving Tax Administration**

- (1) The IRS partners with federal, state, and local governmental agencies to improve federal and state tax administration. Following are four examples that involve the sharing of federal or state tax information.
- a. Modernized e-File (MeF) Program - Most states have agreements with the IRS for joint electronic filing of tax returns. Federal and state returns are transmitted by an electronic return originator to an IRS campus. Under the MeF Program, the IRS separates the returns and sends the state return to the state tax agency for processing.
  - b. State Income Tax Levy Program (SITLP) and Treasury Offset Program (TOP) - Under SITLP, the IRS levies on state tax refunds when the taxpayer owes federal income tax. Under TOP, a state certifies tax debts through the Bureau of Fiscal Service, federal tax refunds are levied upon, and the proceeds are sent to, the participating state agency.
  - c. State Reverse File Match Initiative (SRFMI) - Under SRFMI, states match the IRS Individual and Business Master File extracts received through the GLDEP and supply up to four extracts annually back to the IRS on individual income tax, corporate income tax, sales tax, and withholding data. State data then becomes available to the IRS compliance functions as an information return on masterfile.

11.4.1.6

(10-17-2022)

**Disclosure of Tax Information to State Tax and Other Agencies**

- (1) IRC 6103(d), authorizes the IRS to disclose FTI to states (as defined by IRC 6103(b)(5)), for tax administration purposes, upon written request. Complete guidelines for making disclosures of FTI to states for tax administration purposes are located in IRM 11.3.32, Disclosure to States for Tax Administration Purposes.
- (2) In each of the states with an income tax, there are at least two state tax agencies to which the IRS may disclose FTI. Generally, one or more tax agencies in each state administer such taxes as individual income, corporate, franchise, sales, excise, and property tax. A separate tax agency in each state normally administers the unemployment tax.
- (3) Each state tax agency and the IRS may enter into data exchange agreements that provide for the mutual exchange of FTI and state tax information, as described below:

Agreement Type:	Description:
BA	<ol style="list-style-type: none"> <li>a. The BAs provide the basis for coordination of federal and state tax administration.</li> <li>b. BAs are signed by the Chief Privacy Officer and the head of the state tax agency.</li> <li>c. The provisions of the BA encompass required procedures and safeguards for exchanging tax information.</li> <li>d. See the most current BA template version on the GL SPO under Agreement Guidance.</li> <li>e. See IRM 11.3.32.3, Basic Agreements, for more specifics regarding BAs.</li> </ol>
IA	<ol style="list-style-type: none"> <li>a. IAs are developed by the GL, in coordination with the DM, in accordance with the provisions of the BA.</li> <li>b. IAs supplement the BA by providing for continuous or routine exchanges of information, such as examination reports.</li> <li>c. IAs are signed by the head of the state tax agency and by the Director, GLDS.</li> <li>d. IA exhibits will be updated for responsible party changes, adding or removing exchanges or tolerance changes, etc.</li> <li>e. IAs will be amended as the need arises.</li> <li>f. See the most current IA template on the GL SPO under Agreement Guidance.</li> <li>g. For additional information about IAs, see IRM 11.3.32.4, Implementing Agreements.</li> </ol>

Agreement Type:	Description:
MOU	<ul style="list-style-type: none"> <li>a. MOUs may be used for new projects/initiatives of limited duration that may warrant a pilot/test before a decision is made on full implementation.</li> <li>b. MOUs may also be preferable where the initiative involves voluminous procedures or provides for disclosures or activities under an authority other than IRC 6103(d).</li> <li>c. Program specific templates can be found on the GL SPO under Agreement Guidance. Examples of MOUs include the Transcript Delivery System (TDS), which allows approved state users to request and receive certain IRS transcript products directly on-line, as well as the Modernized Internet Employer Identification Number/One Stop application, which allows any state or local agency to participate, but does not provide for the disclosure of FTI.</li> <li>d. The GL MOU Template, available on the GL SPO in the Agreement Guidance, is used to develop MOUs not included in the MOU Templates by Program.</li> <li>e. See IRM 11.4.1.13.4, Officials Authorized to Sign BAs, IAs, MOUs and Similar Agreements with Other Federal, State and Local Agencies, for more specifics on the GL MOU Template.</li> <li>f. For additional information about MOUs, see IRM 11.3.32.6, Memorandums of Understanding.</li> </ul>

**Note:** GL federal analysts and GL State Specialists will assist in determining the proper IRS official(s) to sign/execute MOUs or other agreements based on available guidance.

- (4) As a condition of receipt [required by IRC 6103(p)(4)] of FTI under any new agreement or MOU or of FTI not previously received by the agency, the agency must meet the IRS safeguarding requirements, including the submission or updating of a SSR. The GL will forward a completed SSR Notice to the agency, to remind the agency of SSR requirements when the agency wishes to participate in new MOUs and agreements involving the disclosure of FTI to agencies, as well as for the annual GLDEP enrollment.
  - a. If the approved MOU or agreement (including the GLDEP) involves the disclosure of FTI, the agency must meet the IRS safeguard requirements prior to receiving FTI under the MOU.
  - b. The GL will transmit the SSR Notice to the agency along with the MOU and with the annual GLDEP enrollment solicitation.
  - c. The GL will post the MOU/agreement to the GL SPO and will forward the SSR Notice for GLDEP enrollments to DS for retention, along with the

approved enrollment forms. When the initial MOU meetings are held, the SSR Notice will be discussed with the agency.

- d. Refer to IRM 11.3.36, Safeguard Review Program, for more information about safeguarding requirements for agencies receiving FTI.

- (5) Employees must follow official policy for receipt and transmission of FTI. The means for transmitting FTI may vary according to the sensitivity of the material involved. Refer to the Transmission subsection of IRM 10.5.1, Privacy and Information Protection, Privacy Policy. In the event alternative transmission methods are considered, please ensure they are commensurate with, and adhere to, established IRM policy and/or other approved agency guidance regarding secure transmission (i.e., Publication 1075, Tax Information Security Guidelines for Federal, State and Local Agencies).

11.4.1.7  
(10-17-2022)

**Processing Requests for  
Tax Information**

- (1) FTI may be requested on a case-by-case basis using Form 8796.
  - Form 8796-A, Request for Return/Information, Federal/State Tax Exchange Program- State and Local Government Use Only. The form (or a letter containing the required information from Form 8796-A) is used by state tax agencies to request FTI.
  - Form 8796, Request for Return/Information, Federal/State Tax Exchange Program - IRS use only. The form is used by IRS to request information from state tax/revenue agencies.
- (2) Form 8796 and Form 8796-A must be signed by an officer or employee of the requesting agency who is authorized to request and receive FTI for the agency. Refer to IRM 11.3.32.8, Authorized Disclosures pursuant to IRS 6103(d)(1).
- (3) GL staff who receive written requests for FTI from states via Form 8796-A or other documents will refer them to GLDS Support Services for processing or assistance, unless the DM agrees, in advance, to process the request locally.
- (4) GLs may assist DMs in updating the list of state personnel authorized to make written requests for FTI or the list of IRS personnel authorized to make requests to states.

11.4.1.8  
(09-22-2015)

**Safeguard Review  
Program**

- (1) Safeguards ensures federal, state, and local governmental agencies properly protect FTI in their possession to the IRS standards. Safeguards staff conduct oversight reviews of agencies to verify that safeguard requirements are met.
- (2) Safeguards determines the frequency of Safeguard and Need and Use Reviews, which are usually conducted every three years, but may be more or less frequent if circumstances warrant it. Safeguards conducts Safeguard Reviews of the procedures and practices of agencies that receive FTI to determine compliance with the safeguard requirements of IRC 6103(p)(4). Safeguards also verifies agencies' actual Need and Use of the FTI by state tax agencies.
- (3) See IRM 11.3.36, Safeguard Review Program, and Publication 1075, Tax Information Security Guidelines for Federal, State, and Local Agencies, for more information about the Safeguard Review Program.

- 11.4.1.9  
(10-17-2022)  
**Coordination of Projects and Joint Initiatives**
- (1) One of GLs key responsibilities is to explore opportunities to partner with other governmental entities to improve tax administration and reduce burdens on taxpayers. Many opportunities are found through joint initiatives with external agencies. Opportunities also exist to partner with federal and local agencies.
  - (2) GL will assist in facilitating state, local, territories and federal agency support for initiatives owned by the IRS BUs.
  - (3) GLs may identify and facilitate joint initiatives involving the IRS BUs and other partners. However, the day-to-day management of such initiatives is the responsibility of the BU.
- 11.4.1.10  
(04-21-2025)  
**Partnership Activities**
- (1) GLs will adhere to Section 5.3 of the BA with their state agencies, which states, "In addition to the exchange of tax and other information, the agency and the IRS will, to the extent feasible, extend to each other assistance in other tax administration matters. This may include such activities as taxpayer assistance, training of personnel, special statistical studies and compilations of data, development and improvement of tax administration systems and procedures, and such other activities as may improve administration."
  - (2) GLs work with the BUs to secure training materials for requesting government agencies.
- 11.4.1.11  
(01-06-2017)  
**Identifying Joint Initiatives**
- (1) Potential joint initiatives can be identified in a number of ways: as a result of a request from a BU, on one's own initiative, brainstorming with internal and external stakeholders, or replicating an approved existing initiative.
  - (2) To identify joint initiative opportunities, GL must know the program goals and strategic plans and/or priorities of internal and external stakeholders. GL must have a working knowledge of the IRS goals and strategic plans along with the more specific goals and objectives of the BUs. In addition, GL must be familiar with the goals and strategic plans of state and local tax and non-tax agencies, federal agencies, and other potential partners.
  - (3) Regular meetings and networking with internal and external stakeholders are essential. Joint meetings are a good opportunity to brainstorm new initiatives, but they must be in clear support of an IRS business priority.
  - (4) GLs must become familiar with joint initiatives taking place in other states and areas. Successfully implemented initiatives in one state or area may be replicated in others. A nationwide listing of GL initiatives is available on the GL SPO.
- 11.4.1.11.1  
(11-30-2023)  
**Implementing Joint Initiatives**
- (1) The role of the GL is to identify, initiate and facilitate partnering opportunities with external agencies. Implementation and day-to-day management of an initiative is the responsibility of the IRS BU program owner. Examples of joint initiatives initiated and/or facilitated by GL but owned and managed by a BU include:
    - Information Sharing and Analysis Center (ISAC) Participant Agreements
    - EITC Erroneous Refund Reduction Program (ERRP)
    - Modernized e-File
  - (2) In the role of facilitator of a BU managed initiative, GL will ensure the initiative is worked jointly with the IRS partners. Among other things, GL will:



- a. Identify contacts at the state or other governmental entity.
- b. Identify and include all relevant stakeholders (such as Disclosure, Safeguards, etc.), the appropriate Counsel contacts including General Legal Services (GLS), Procedure and Administration (P&A) and Associate SB/SE Counsel as needed.

**Note:** See IRM 11.4.1.17, Coordination of Governmental Liaison Program Legal Issues with Counsel, for additional information specific to Counsel contacts.

- c. Arrange and, where appropriate, attend or conduct meetings between the BU and other governmental agencies.
- d. Monitor action plans and activities.
- e. Bring together the parties responsible for drafting any required MOUs, including, Disclosure, GL Counsel (GLS and P&A) other GL staff, the appropriate BU and the external stakeholder(s) involved. GL will provide input and assistance to the process of drafting the MOU, as necessary.
- f. Recommend an initiative for replication nationwide, when warranted.

11.4.1.11.2  
(04-21-2025)  
**Governmental Liaison  
(GL) Data Exchange  
Request Form**

- (1) Before the commencement of any agreement, Form 15426, Governmental Liaison Data Exchange Request, is used to establish a collaboration between internal IRS BUs and external stakeholders.
- (2) GL will use Form 15426, Governmental Liaison Data Exchange Request, to begin the agreement development process and capture key information. Examples of agreements facilitated by GL but owned and managed by a BU include:
  - New data exchanges
  - New data matching agreements
  - New uses of data currently exchanged
  - Joint compliance activities

11.4.1.12  
(04-21-2025)  
**Privacy, Governmental  
Liaison, and Disclosure  
(PGLD) Project  
Management Initiative  
Template (PMIT)**

- (1) Project teams and analysts collaborate with the IRS operations, BUs, and other governmental stakeholders to develop and document initiatives and related activity utilizing the PMIT. The PMIT establishes a uniform process across PGLD for implementing and documenting business projects and initiatives.
- (2) A PMIT will result in consistent management, reporting, transparency and collaboration on joint projects and initiatives. The benefits of a PMIT are:
  - Provide a consistent approach to project development
  - Increase awareness of initiatives
  - Establish measurables for each initiative to evaluate results/productivity
  - Simplify status reporting
  - Support the transfer of knowledge
- (3) The PMIT process enables GL and the BU to work together to:
  - Implement a holistic PGLD approach to initiative development
  - Ensure executive awareness and approval of PGLD partnering, projects, and initiatives
  - Document an action plan for implementation of the project or initiative
  - Ensure proper clearances of legal, privacy, disclosure, and data protection requirements

- Develop business measures to evaluate the end results
  - Capture best practices and summarizes the outcome of PGLD partnering, projects, and initiatives, including use of resources, business measures, and future actions and administration
- (4) In partnership with the IRS operations, BUs, and external stakeholders, PGLD will use the PMIT process when developing initiatives involving these activities:
- Major initiatives requiring cross functional support
  - Initiatives requiring transparency and capture of information valuable for knowledge sharing
  - Initiatives requiring development, change, and implementation of significant PGLD policy
- (5) The PMIT process does not override or replace Compliance Initiative Projects (CIPs) or other campaigns.
- (6) In GL, the federal analyst or State Specialist leads completion of the PMIT form, with GL field analyst support, as appropriate, and includes the following:
- a. Initiative goals and steps to achieve them
  - b. Activities and timeliness for completion
  - c. Coordination with Information Technology (IT), Counsel, Privacy, and impacted functions within GLDS
  - d. Risks and potential piloting of the initiative
  - e. Initiative results
  - f. Lessons learned
  - g. Resources used
  - h. Additional recommendations
- Note:** Once GL and the BU review and complete the PMIT, GL routes it for executive approvals from both the BU and GLDS. If the executives do not concur with the initiative, GL documents the reason and discusses it with the BU.
- (7) The completed PMIT form is a historical record and business case of an initiative's development. It is a resource for development of future initiatives. GL will store all PMITs in the PGLD, Privacy Policy and Knowledge Management document repository, including those not implemented.

11.4.1.12.1  
(10-17-2022)

**Documenting the PMIT  
Process**

- (1) GL federal analyst or GL State Specialist completes, depending upon who initiates the process.
- (2) The header must include:
  - a. Initiative title
  - b. Initiative owner and POC
  - c. GLDS champion
  - d. GLDS office lead
  - e. Stakeholders
- (3) Complete Part 2, Initiative Information.



Line:	Description:
Initiative description and objectives	Describe how the initiative came up as an opportunity for development. List the goals of the initiative.
Scope	Provide PGLD's role and involvement in this initiative.
Major tasks/milestones/deliverables	Detail the actions needed to fulfill the goals and the key deliverables.
Expected initiative completion date	Select the estimated completion date for this initiative.
Mandates	Select the primary drivers for this initiative, and then list the details such as mandate title or authority.
Strategic Plan/Priority Supported by the IRS, PGLD, GLDS, and BU	Document the IRS, PGLD, and BU strategic plan/priority for this initiative supports.
Resources needed	Document the types of resources needed (i.e., early cost projections) for completion of this initiative.
Business outcomes/measures	List the potential internal and external partners involved in the initiative.
Risk level	Select the associated risk level for this initiative. Find more information related to risks at <i>Risk Management</i> .

- (4) Additionally, the GL federal analyst or GL State Specialist will:
- Secure electronic signature from the BU and the GL at the manager level, agreeing to continue with the plan.
  - Document the receipt of approval from the GL Chief.
  - Document the BU response.

11.4.1.12.2  
(10-17-2022)  
**Documenting the PMIT**

- The GL federal analyst or GL State Specialist takes the lead on completing the PMIT, with GL field analyst support and input from the stakeholder for the completion of the PMIT process, planning, and development of the initiative, identification of the initiative scope and steps to achievement.
- The PMIT template consists of four parts for documenting project and initiatives.

Part	Section
Part 1: Header Information	<ul style="list-style-type: none"> <li>a. Initiative title</li> <li>b. Initiative POCs</li> <li>c. PGLD Champion</li> <li>d. PGLD function owner and office</li> <li>e. Stakeholder types and name</li> </ul>
Part 2: Initiative Information	<ul style="list-style-type: none"> <li>a. Initiative description and objectives</li> <li>b. Scope</li> <li>c. Major tasks/milestones/key deliverables</li> <li>d. Estimated initiative completion date</li> <li>e. Mandate type and name</li> <li>f. Strategic plan/Priority supported</li> <li>g. Resources needed - This section documents the estimated costs of the initiative</li> <li>h. Business outcomes/measures</li> <li>i. Risk level</li> <li>j. Risk type</li> <li>k. Initiative risks/mitigation actions</li> </ul>
Part 3: Assessment and Approvals	<ul style="list-style-type: none"> <li>a. This section documents executive awareness of the initiative. Once complete, the analyst and stakeholder will each route the PMIT through their respective management and executives for awareness and approval, as appropriate.</li> <li>b. The senior manager and BU partner approve and sign. Significant initiatives require executive signatures.</li> <li>c. If PGLD executives do not concur with the initiative, the analyst documents the reason and discusses with the stakeholder.</li> </ul>

Part	Section
Part 4: Disposition	<p>a. Initiative approval status and date</p> <p>b. Initiative status and completion date</p> <p>c. Initiative outcome - This section documents the results of the initiative.</p> <p>d. Success measures</p> <p>e. Related initiatives</p> <p>f. Additional recommendations</p> <p>g. Supporting documents, when appropriate</p> <p><b>Note:</b> The PGLD analyst leads the preparation of the summary, with stakeholder support.</p>

- (3) All PMIT documents, including those not implemented, are stored on SPO. They serve as a historical record and business case of an initiative's development and are a resource for development of future initiatives.

11.4.1.13  
(04-21-2025)

**Procedures for Routing, Approving, Signing and Terminating Basic Agreements (BAs), Implementing Agreements (IAs), Memorandums of Understanding (MOUs), and Other Agreements**

- (1) GL has primary responsibility for the development and coordination of agency agreements and MOUs.

**Reminder:** The IRS BUs are required to collaborate with GL on agreements with federal, state and local government agencies.

- (2) An agreement or MOU is utilized for specific ongoing tax administration projects/exchanges, when the disclosure is authorized with respect to taxes imposed by a chapter listed under IRC 6103(d) or other applicable code sections.
- (3) GL documents all agreements and MOU development using the Governmental Liaison Data Exchange Request, Form 15426, see IRM 11.4.1.11.2, Governmental Liaison Data Exchange Request Form.
- (4) GL ensures all agreements adhere to the IRS requirements on privacy, disclosure, safeguards, records, and identity assurance policies, and that the appropriate language is included in all agreements.
- (5) GL secures appropriate P&A Counsel review and approval for agreements.
- (6) GL maintains an official copy of all agreements in the GL SPO Library.
- (7) The Chief Privacy Officer executes BAs on behalf of the IRS. The Director, GLDS executes IAs on behalf of the IRS.
- (8) Agreements and MOUs are signed by an official in the operating division having jurisdiction for the project/exchange and who is authorized by Delegation Order 11-2, see IRM 1.2.2.11.2, Delegation Order 11-2 (Rev. 3), Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents.

11.4.1.13.1  
(10-17-2022)

**Pre-Approval Process  
for BAs**

- (1) The pre-approval process for BAs ensures all procedural, technical, legal and other issues are resolved prior to formal routing to obtain the signatures of the IRS and state tax agency officials. There is no specific time period for the completion of the pre-approval process. However, GLs will ensure actions are taken as expeditiously as possible to minimize delays.
- (2) The GL will prepare the pre-approval package to include the following documents required for all new BAs:

<b>Documents:</b>	<b>Actions:</b>
Drafting a new BA	<ol style="list-style-type: none"> <li>a. Use the most recent template available on SPO GL Document Library.</li> <li>b. Include copies of applicable state statutes, an agency organization chart, and other relevant documentation collected in developing the draft BA.</li> </ol>
Form 13839-A , Note to Reviewer (For a Signature Package), that will:	<ol style="list-style-type: none"> <li>a. Provide the justification for entering into the agreement with the state tax agency.</li> <li>b. Include the approved "Need and Use" statement/ justification.</li> <li>c. Address, where warranted, IRC 6103(p)(8) considerations outlined in Disclosure IRM 11.3.32.12.1, State Law Requirements pursuant to IRC 6103(p)(8).</li> <li>d. Document coordination with Disclosure, Safeguards and GL Counsel(GLS and P&amp;A).</li> </ol>
SSR Notice	A statement indicating GL issued an SSR Notice to the agency to ensure the agency was aware of requirements for safeguarding FTI.

Documents:	Actions:
To initiate the pre-approval process, the GL will prepare Form 14074, Action Routing Sheet and route the BA Pre-Review package to the following:	<p>a. DM with jurisdiction over the state tax agency.</p> <p>b. Local Counsel (in accordance with IRM 37.1.3, The Counsel Governmental Liaison Coordination Program).  <b>Note:</b> Local Counsel Contact per guidance in IRM 37.1.3, is defined as the Associate SB/SE Advisory Counsel contact GL field analysts utilize. The guidance included in IRM 37.1.3 does <b>not</b> circumvent the BU's process of contacting the BU Counsel for review ensuring the BA is in line with their processes and procedures.</p> <p>c. Deputy Associate Director Disclosure (East/West).</p> <p>d. GL Chief (East/West).</p> <p>e. Disclosure HQ BA Coordinator.</p>
Routing, reviews and changes made to the pre-approval package:	All actions are completed electronically, to the extent possible.
Once the pre-approval process is completed:	The Disclosure HQ BA Coordinator will return the pre-approved package to the GL to initiate formal routing, approval and signing of the BA.

#### 11.4.1.13.1.1 (04-21-2025)

#### Formal Routing, Approval, and Signing of BAs

- (1) Upon receipt of the pre-approved BA package from Disclosure HQ, the GL will obtain the signature of the head of the state tax agency. The head of the state tax agency is generally the official (other than the governor or mayor) responsible under state law for the functions of the particular tax agency or department.
- (2) After obtaining the signature of the head of the state tax agency on the BA, the GL will prepare the formal routing and approval package for the signature of the Chief Privacy Officer.
- (3) The BA signed by the head of the state tax agency will be routed expeditiously by the GL to ensure it will be submitted within 30 days of receipt for the signature of the Chief Privacy Officer. GLDS routing procedures will be followed to secure the signature of the Chief Privacy Officer.

- (4) Following the signature of the Chief Privacy Officer, the signed BA will be returned to the GL. The GL will forward the signed BA to the agency.
- (5) The GL will upload a copy of the signed BA to GL SPO by utilizing the Upload Request to GL Agreements Library function. Follow the SPO Naming Convention Policy located on GL SPO.
- (6) The BA will be effective upon execution of the signature of both parties and will remain in effect indefinitely, unless terminated, in writing, by either party. A change of incumbent in the office of either party to the agreement will have no effect on the agreement.
- (7) Occasionally, it may be necessary to amend specific sections of a BA by means of an addendum. Any addendum to a BA will be processed in the same manner as the original agreement was processed.

11.4.1.13.2  
(10-17-2022)  
**Pre-Approval Process  
for IAs**

- (1) The pre-approval process for IAs ensures all procedural, technical, legal and other issues are resolved prior to formal routing to obtain the signatures of the IRS and state tax agency officials.
- (2) The following steps must be followed for the pre-approval process - Phase 1:

Steps	Actions
For the pre-approval process:	<ol style="list-style-type: none"> <li>a. GL will ensure the agency has a BA posted on the GL SPO.</li> <li>b. GL will review the current IA, if one exists.</li> <li>c. GL will prepare an initial customized draft IA and share it with the state tax agency.</li> </ol>

- (3) The following steps must be followed to finalize the draft IA - Phase 2:

Steps	Actions
GL will liaise with the primary agency POC and the IRS DM to complete a customized draft IA, including:	<ul style="list-style-type: none"> <li>• <b>Exhibit A:</b> Contacts and contacts information.</li> <li>• <b>Exhibit B:</b> Information to be sent to the agency from the IRS. The DM will approve the need and use of FTI requested, including tolerances and criteria.</li> <li>• <b>Exhibit C:</b> Information to be sent to the IRS from the agency.</li> <li>• <b>Exhibit D:</b> List of current MOUs and Other Agreements.</li> </ul>

Steps	Actions
GL will liaise with the DM and agency POC:	Verify the FTI requested in Exhibit B relates to taxes imposed by the Code chapters listed in Section 3.2 of the agency's BA. If not, the GL will amend the BA.
Template body changes:	GL will obtain approval from GL State Specialist.
Peer review:	<ol style="list-style-type: none"> <li>GL will send the final draft IA to the IA Team for peer review.</li> <li>The IA Team will peer review the draft IA for content and formatting, then return the draft IA to the GL for agency signature.</li> </ol>

#### 11.4.1.13.2.1 (11-30-2023)

#### Formal Routing, Approval and Signing of IAs

- (1) After obtaining the signature of the head of the state tax agency, the GL working with GL State Specialist will prepare the formal routing and approval package for the signature of the Director, GLDS.
- (2) GL will prepare the IA signature package to include the following documents:
  - IA signed by head of agency (pdf document)
  - ARS and
  - Form 13839-A, Notes to Reviewer (For a signature package) requesting a signature from the GLDS Director

**Note:** Samples of the ARS and Notes to Reviewer are posted to the GL SPO.
- (3) GL will initiate the IRS signature process by routing the IA signature package in the following order:
  - a. DM with jurisdiction over the state tax agency
  - b. GL Chief (East/West)
  - c. GL State Specialist
- (4) GL State Specialist will review the package, work with the GL to resolve any issues, sign the ARS and submit to GL's Technical Advisor to complete the GLDS routing procedures. GLDS will utilize the GLDS SPO Signature Package site to review the signature package for ARS review and approvals.
- (5) After the Director, GLDS signs the IA, the GL Technical Advisor will return the IA signature package to the GL State Specialist. The GL State Specialist will:
  - a. Post the newly signed IA to the agency's IA folder on GL SPO
  - b. Eliminate all the signature information lines, and type "Document with original signatures on file" and post the IA working copy to GL SPO
  - c. Update the Modification Log on the GL SPO

- d. Update the IA, Exhibit B - Disclosures to States Spreadsheets on SPO and instruct the GL to review and confirm the accuracy. Notify BU contacts of changes, as needed
  - e. Return the signed IA to the GL
- (6) Once the signed IA is received, the GL will follow the steps below:
- a. Provide the signed IA to the agency via a secure method
  - b. Carefully review and verify the accuracy of the IA, Exhibit B - Disclosures to States Spreadsheets on GL SPO
- (7) The IA will be effective upon execution of the signatures of both parties and will remain in effect indefinitely, unless terminated, in writing, by either party. A change of incumbent in the office of either party to the agreement will have no effect on the agreement.
- (8) From time to time, it may be necessary to modify the IA Exhibits. Any modifications will follow the process in IRM 11.4.1.13.2.2, IA Exhibit Modification Process: Instructions for Retaining, Modifying and Archiving.

11.4.1.13.2.2  
(04-21-2025)

**IA Exhibit Modification  
Process: Instructions for  
Retaining, Modifying and  
Archiving**

- (1) A new IA template was developed in 2014 and approved for implementation. The lists of contacts and exchanges were moved to exhibits allowing them to be modified without new signatures. This will allow the IA to age like the BA; while the IA exhibits remain current.
- (2) Annually, or as needed, the IRS and agency liaison officials will determine if changes to exhibits are needed. In 2017, GL Counsel provided new guidance, changing the way IAs are retained and modified. GL Counsel advised archiving the original signed IA and using an unsigned IA Working Copy that references the original signatures along with a Modification Log to track modifications. To implement GL Counsel's guidance, a separate IA folder for each state tax agency was created on GL SPO.
- (3) Instructions for retaining, modifying and archiving IAs were developed to assist the GLs in perfecting modifications to the IA Exhibits. The GL field analyst is responsible for maintaining the IA Working Copy (word version) with the latest exhibit changes.
- (4) When an exhibit modification is needed, the GL will complete the following steps:
  - a. Download a copy of the latest IA Working Copy and Modification Log from the agency's IA folder on GL SPO.
  - b. To update the exhibits, place the date in a text box in the upper right-hand corner of affected pages using Arial 12 font. If modifying an exhibit page that has been previously modified, change the date in the established text box.
  - c. Log changes on the IA Modification Log.
  - d. Notify the DM of any new items added to Exhibit B.
  - e. Secure email the modified IA Working Copy and IA Modification Log to the GL East or GL West group peer reviewer. After the group level peer review is completed, the group peer reviewer will send the IA Working Copy and IA Modification Log to GL State Specialist for a second level review.



- f. GL State Specialist will identify any updates to the A, Exhibit B - Disclosures to States Spreadsheets on GL SPO and make the updates. The BUs access the Spreadsheets to identify the state's request for information.
- g. Send the updated IA Exhibits to the agency for concurrence. If the agency has additional changes, make changes and submit for peer review again.
- h. After the agency concurs with the changes, convert the IA Working Copy to a pdf document. Follow the SPO Naming Convention Policy located on GL SPO.

11.4.1.13.3  
(04-21-2025)  
**Governmental Liaison  
MOU Templates**

- (1) The GL MOU Templates are available on the GL SPO and will normally be used for any MOUs initiated by the IRS. The template contains standardized language for disclosure, safeguards, record keeping requirements, transmittal procedures, privacy, evaluation of data exchange and evaluation of agreement, which GL must include or consider for each MOU.

**Note:** GLs must ensure the most current MOU template is utilized and shared with the BU. GL SPO houses general MOU templates (FTI, non-FTI, IRC 6103(n), IRC 6108, and System Access) and MOU templates by program.

- (2) Not all initiatives require an MOU. However, any FTI provided to a government tax agency must be specifically addressed in the applicable IA, and/or must be covered in an MOU or other agreement or by an ad hoc (specific) written request for the information.
- (3) GL coordinates with Disclosure and the business unit owner to determine the need for an MOU or other option necessary to establish and implement an initiative. The IRS executes Computer Matching Agreements (CMA) with federal and state agencies as required by the Privacy Act of 1974, as amended by P.L. 100-503, The Computer Matching and Privacy Protection Act of 1988, for data exchanges designated as "matching programs", See IRM 11.3, Disclosure of Official Information.
- (4) An MOU is appropriate for short-term or long-term projects, for initiatives with an indefinite life, for disclosures of FTI to a state or local tax agency under a provision of the tax code other than IRC 6103(d), or for activities not involving a disclosure of FTI or other protected information. An MOU may supplement an IA when the instructions and procedures of the activity are such that they would unduly lengthen or complicate the IA. An MOU is also used as an interim documentation of the authority and provisions of the activity when piloting an initiative, or amending/renegotiating the IA to include an ongoing activity or exchange of FTI.
- (5) An MOU is signed/executed by the head of the federal agency, state tax agency or other appropriate representative of a non-tax agency authorized to legally bind the agency involved. The authority to sign MOUs and other agreements by the IRS officials is based on Servicewide and/or BU delegated authority. The GL federal analyst or GL State Specialist will assist the BU with determining the proper IRS officials to sign MOUs and agreements on behalf of the IRS. See IRM 11.4.1.13.4, Officials Authorized to Sign IAs, MOUs and Similar Agreements with Other Federal, State and Local Agencies.

- (6) When a BU HQ initiates an MOU, the GL federal analyst or GL State Specialist will coordinate with BU HQ staff, GL field, Disclosure, and GL Counsel (GLS and P&A) and ensure all items in the GL MOU template are properly addressed.
- (7) GL staff will refer recommended MOU or exhibits language changes to the appropriate GL federal analyst or GL State Specialist for coordination with Disclosure, GL Counsel, the BU, etc.

**Reminder:** The BU is responsible for routing the GL MOU Template to their Counsel.

11.4.1.13.3.1  
(04-21-2025)

**MOU or Other  
Agreement Development  
and Routing Process**

- (1) The IRS BUs are required to collaborate with GL on agreements with federal, state, and local government agencies.
- (2) GL federal analysts and GL State Specialists will work with the IRS BUs to develop the MOU or other agreement draft.

**Note:** GLs must ensure the most current MOU template is utilized and shared with the BUs. GL SPO houses general MOU templates and MOU templates by program. GL MOU templates for FTI, non-FTI, IRC 6103(n), IRC 6108, and System Access have also been added to the GL SPO.

- (3) Specific guidance for GL federal analysts and GL State Specialists for completion of a draft MOU or other agreement is located in the MOU Development Desk Guide found on the GL SPO in the GL Documents Library.

**Reminder:** Draft MOUs and other agreements in development are housed and shared with internal reviewers utilizing OneDrive.

- (4) Signed agreements are uploaded to the GL SPO.
  - a. Access the GL agreements on the GL SPO.
  - b. Access the Upload & Change Requests for GL Agreements Library link.
  - c. Upload the signed MOU or other agreement by accessing the "Upload Request to GL Agreements Library."
  - d. If the MOU or other agreement is a revision, the original agreement posted on the GL SPO must be updated by accessing the "Change Request to GL Agreements Library link."
- (5) Share a fully executed copy of the MOU or other agreement with the BU and the agency for their records.

11.4.1.13.3.2  
(10-17-2022)

**Non-Templated MOU and  
Other Agreement Final  
Routing, Approval, and  
Signature Process**

- (1) Upon finalizing the MOU or other agreement with the IRS BUs and agency, GL will initiate the final routing, approval and signature process of the MOU or other agreement.
- (2) GLDS will utilize the Signature Package Guidance on GLDS SharePoint to review the signature package for ARS review and approvals.
- (3) GL will prepare a separate ARS and route the MOU and other agreement to GL Counsel (GLS and P&A) for final clearance.
- (4) Upon receipt of GL Counsel's approval (GLS and P&A), GL will prepare the Note to Reviewer (NTR) and ARS to route the MOU and other agreement

through PGLD for review. If GL worked with a specialist from the PGLD functions on the MOU or other agreement, GL will include the specialist's name on the NTR.

**Note:** If PGLD or Counsel make substantial changes to the MOU or other agreement, GL will discuss and resolve them with the BU and agency prior to signature routing.

- (5) The GL Technical Advisor will load the ARS, NTR, and the MOU and other agreement documents to SharePoint and route the signature package to the GL Field Chief, GL Federal Chief, and GL Associate Director.
- (6) Upon securing concurrence within GL, the GL Technical Advisor will route the MOU and other agreement through GLDS and PGLD via SharePoint.
- (7) The routing path is: Privacy and Records Technical Advisors, GLDS Associate Directors, and GLDS Technical Advisors.
- (8) If the package is routing to a BU after PGLD review, the GL will prepare the BU ARS pages to include in the PGLD package. GL will work with the IRS BUs to route the MOU or other agreement for agency and IRS signatures.

#### 11.4.1.13.3.3 (10-17-2022)

##### **Templated MOU and Other Agreement Final Routing, Approval, and Signature Process**

- (1) Templated agreements use subject matter expert (SME) (i.e., GLDS reviewers, GLS Counsel and P&A Counsel) approved standardized text. GL documented the approval of the template using an ARS package. For the process outlined in IRM 11.4.1.13.3.2, Non-Templated MOU and Other Agreement Final Routing, Approval, and Signature Process, GL will route each state signed agreement for awareness using the ARS process to request a signature to acknowledge receipt.
- (2) GL will execute the agreement with the external agency partner and BU.
- (3) GL will no longer utilize the ARS process when routing templated agreements for awareness to decrease the administrative burden of signing an ARS for each state template agreement routed. This new process will only apply to agreements executed using approved templates.
- (4) The new process for templated agreements:

Process...	Additional Information...
GL Technical Advisor will send an email message to all agreement reviewers. The email will:	<ul style="list-style-type: none"> <li>• Contain a link to the executed, agreement and approved template,</li> <li>• Include voting buttons for reviewers to acknowledge the awareness of the agreement (vote: Yes),</li> <li>• Consolidate on a weekly or bi-weekly basis the emails to include MOUs executed.</li> </ul>

Process...	Additional Information...
If an agreement has been altered from the pre-approved template, it will be routed through GLDS for approval before securing agency signatures.	GL will utilize the Signature Package Guidance on GLDS SharePoint to review the signature package for ARS review and approvals.

11.4.1.13.3.4  
(11-30-2023)  
**MOU Extensions and Addendums**

- (1) If negotiations on an MOU or other agreement type will not be concluded prior to the due expiration date, an extension of the original agreement can be implemented. The extension can be accomplished by documenting the agreed upon extension period utilizing an email or an addendum. The expiration date can be obtained from the signed agreement and can also be referenced on GL SPO.

**Note:** Both the BU and the agency must agree to the extension.

- (2) The extension of the MOU expiration date can be completed by issuing an email to the BU and the agency. Take the following steps to complete this action.

Steps	Action
Determine an agreeable extension timeframe.	Discuss extension timeframe with the agency and BU contact.
Prepare an email to the BU contact with the proposed extension timeframe.	Request concurrence with the proposed extension <b>Reminder:</b> Concurrence to extend the current MOU must be obtained from the level of management authorized to sign an MOU.
Upon receipt of the agreed extension from the BU contact:	Forward the email from the BU contact agreeing to the extension timeframe to the agency contact and request their concurrence. <b>Reminder:</b> Concurrence from the agency must be obtained from the same management level in the agency as in the BU and must be authorized to sign an MOU.
When both the BU and the agency have agreed to the extension:	<ol style="list-style-type: none"> <li>1. Forward the email with the agency agreement to the BU contact for their records.</li> <li>2. Upload the agreed to extension agreement to the GL Agreement Library.</li> </ol>

- (3) An addendum is required when agreed upon or required updates to the original MOU are implemented prior to the final resolution of the revised MOU. The BU or agency may request an addendum. Take the following steps to complete this action:

Steps	Action
Determine an agreeable extension timeframe. <b>Note:</b> Some BUs or agencies prefer to use an addendum solely for an extension of time.	Discuss extension timeframe with the agency and BU contact.
Prepare an addendum with the agreed upon updates.	<ul style="list-style-type: none"> <li>• Share with the BU contact the proposed extension timeframe an agreed upon updates.</li> <li>• Request concurrence with the addendum and agreed upon updates.</li> </ul>
Upon receipt of the agreed addendum from the BU contact:	Forward the addendum from the BU contact with the agency contact and request their concurrence.
Once both the BU and the agency concur with the addendum:	<ol style="list-style-type: none"> <li>1. Determine whether the BU or agency signs the addendum first.</li> <li>2. Forward the addendum for signatures. <b>Reminder:</b> Signatures from the BU and the agency must be obtained from the same management level in the agency as in the BU.</li> </ol>
When both the BU and the agency have signed the addendum:	<ol style="list-style-type: none"> <li>1. Forward the signed addendum to the BU and the agency contact for their records.</li> <li>2. Upload the signed addendum to the GL Agreement Library.</li> </ol>

11.4.1.13.4  
(04-21-2025)  
**Officials Authorized to Sign BAs, IAs, MOUs and Similar Agreements with Other Federal, State and Local Agencies**

- (1) The BA will be drafted in accordance with the procedures in Disclosure, IRM 11.3.32.3, Basic Agreements. After the agreement is drafted, it will undergo a pre-approval review to ensure all aspects of the agreement are perfected prior to presenting the document for the official signatures of the appropriate IRS and state officials.
- (2) Historically, the IRS Commissioner signed BAs, but Delegation Order 1-23 (formerly D.O. 193), which is found in IRM 1.2.2.2.20, Delegation Order, 1-23

(formerly DO-193, Rev. 6), Authorization to Perform Functions of the Commissioner, authorizes Assistant Deputy Commissioners, Division Commissioners, and Chiefs. Chief Counsel concluded in GLS-112255/GLS-HQ-386-11, Authority to Execute an IRC 6103(d) Basic Agreement FedState Agreement (dated June 8, 2011), that in accordance with, the SB/SE Commissioner had functional authority over the FedState Program and responsibility for protecting confidential information by external parties. Further, D.O. 1-23 authorizes Division Commissioners to perform work the IRS Commissioner is authorized to perform if it relates to, arises out of, or concerns activities administered by their offices.

- (3) The FedState, or GL program, is under the jurisdiction of the Chief Privacy Officer. Therefore, the Chief Privacy Officer has functional authority to execute BAs on behalf of the IRS.
- (4) As discussed in IRM 11.3.32.4, Implementing Agreements, and IRM 11.3.32.6, Memorandums of Understanding, implementing agreements (IAs) and memorandums of understanding (MOUs) may be developed to supplement BAs by providing detailed procedures and working arrangements for items to be exchanged on a continuing basis and for recurring activities, whether or not they involve disclosures of FTI.
- (5) Generally, IAs, MOUs, and similar agreements are signed by the head of the partner agency or someone that has delegated authority to legally bind the agency.
- (6) GL Counsel concluded that the Director, GLDS will sign all new and amended IAs. A signature at a lower level will require an official written delegation of authority. Follow GLDS routing procedures to obtain the GLDS Director's signature.
- (7) The authority to sign MOUs and other agreements on behalf of the IRS is based on Servicewide Delegation Order (D.O.) No.1-23, formerly D.O. 193; by BU functional statements, or other official BU delegations of authority. All MOUs and similar agreements will be signed by an executive.

11.4.1.13.5  
(11-30-2023)  
**Procedures for  
Terminating Agreements  
with Other  
Governmental Agencies**

- (1) When an agency, or an office within PGLD, or a BU informs GL staff that an agency no longer wishes to receive FTI or is not receiving FTI under existing agreements, GL will follow the guidance in (2) when a federal, state or local governmental agency initiates a termination and (3) when the IRS BU initiates a termination.
- (2) Steps and Actions for terminating agreements initiated by federal, state and local governmental agency:

Steps	Actions
Confirm the statement.	<ul style="list-style-type: none"> <li>• If the statement is received from a party other than the agency liaison, reach out to the agency liaison to verify the statement.</li> <li>• Verbal statements during the initial contact are memorialized with an email to the agency liaison.</li> </ul>
Review the termination clause of each agreement.	<ul style="list-style-type: none"> <li>• Research the specific agreement(s) termination section on the GL Agreement Library on the GL SPO to determine the exact termination procedures.</li> </ul> <p><b>Note:</b> Most agreements can be terminated within 30 days written notice by either the IRS or the federal, state or local agency or immediately by signed agreement of the IRS <b>and</b> the federal, state or local agency.</p>
<p>Advise the agency to notify the IRS, in writing, of the requested termination in accordance with the agreement.</p> <p><b>Note:</b> An email is acceptable written notification.</p>	<ul style="list-style-type: none"> <li>• Address the communication to the GL field analyst or the GL federal analyst.</li> <li>• Include the name and a copy of the agreement(s) the agency wishes to terminate.</li> </ul> <p><b>Example:</b> The BA, the IA, MOUs, letters of understanding, and any other agreements that may be in place.</p> <ul style="list-style-type: none"> <li>• Address each specific agreement individually if the agency requests to terminate more than one agreement.</li> </ul> <p><b>Reminder:</b> Advise a state tax agency that termination of the BA is not required to terminate other agreements, but it may take some time to obtain a new agreement if the agency later decides to receive FTI.</p>



Steps	Actions
Advise the following offices upon receiving written notification of termination.	Safeguards via <i>SafeguardReports@irs.gov</i> <ul style="list-style-type: none"> <li>• Disclosure (Disclosure Manager or Disclosure Policy as appropriate)</li> <li>• DS using GLDEP Modification and New Extract Request Form</li> <li>• BU through the GL State Specialist or GL federal analyst assigned to the program.</li> </ul>
Review all agreements the agency has requested to be terminated.	<ul style="list-style-type: none"> <li>• Contact the state/federal SME who will advise the impacted BU(s) of the termination and to discontinue disclosures of additional information under the agreement.</li> <li>• Send the SSR Notice Regarding FTI received by agencies listing the FTI being terminated to the agency.</li> <li>• Advise the agency to destroy all FTI on hand using procedures in Pub 1075, Tax Information Guidelines for Federal, State and Local Agencies and Entities, and to certify destruction in writing. If the agency can/will not destroy the information immediately, the agency will provide the reason and the projected date of destruction.</li> <li>• Request that the agency provide the certification of destruction in writing.</li> </ul>
Inform the agency that the termination:	<ul style="list-style-type: none"> <li>• Will not prevent other co-operative activities, such as, taxpayer assistance, outreach, training and other activities that improve tax administration between the IRS and the agency.</li> </ul>



Steps	Actions
Finalization actions:	<ul style="list-style-type: none"> <li>• Submit change request in SPO GL Agreement Library to change the file name to include <b>terminated</b> with the date of termination. See IRM 11.4.1.15 Governmental Liaison Agreement Library for additional information.</li> <li>• Document all actions taken in GL SPO eTask system, as appropriate.</li> </ul> <p><b>Note:</b> All actions must be in accordance with IRM 11.4.1.3.5 Record Retention.</p>

## (3) Steps and actions for terminating agreements initiated by the IRS BU.

Steps	Actions
If a BU advises GL they wish to terminate an agreement	<ul style="list-style-type: none"> <li>• GL will coordinate with the BU in communicating with the affected state(s)/federal agency(s) the intent to terminate the agreement and when necessary, draft a termination letter.</li> <li>• When GLDS is terminating an agreement, utilize the Signature Package Guidance on GL SPO for routing the termination letter.</li> <li>• Officials at the same position, or higher, with the delegated authority to sign agreements on behalf of the IRS will sign the termination letter</li> </ul> <p><b>Note:</b> the BU signs the termination letter.</p>

Steps	Actions
Advise the following offices upon receiving written notification of termination (or upon issuing a termination letter)	<ul style="list-style-type: none"> <li>• Safeguards via <i>SafeguardReports@irs.gov</i></li> <li>• Disclosure (Disclosure Manager or Disclosure Policy, as appropriate)</li> <li>• BU through the GL State Specialist or GL federal analyst assigned to the program when letter sent and acknowledged by agency.</li> </ul>
Review all agreements the agency has requested to be terminated	<ul style="list-style-type: none"> <li>• Contact the state/federal SME who will advise the impacted BU(s) of the termination and to discontinue disclosures of additional information under the agreement.</li> <li>• Send the SSR Notice Regarding FTI received by agencies listing the FTI being terminated to the agency.</li> <li>• Advise the agency to destroy all FTI on hand using procedures in Pub 1075, Tax Information Guidelines for Federal, State and Local Agencies and Entities, and to certify destruction in writing. If the agency can/will not destroy the information immediately, the agency will provide the reason and the projected date of destruction.</li> <li>• Request that the agency provide the certification of destruction in writing.</li> </ul>
GL will inform the agency that the termination:	<ul style="list-style-type: none"> <li>• Will not prevent other co-operative activities, such as taxpayer assistance, outreach, training and other activities that improve tax administration between the IRS and the agency.</li> </ul>

Steps	Actions
GL finalization actions:	<ul style="list-style-type: none"> <li>Submit change request in SPO GL Agreement Library to change the file name to include <b>terminated</b> with the date of termination. See IRM 11.4.1.15 Governmental Liaison Agreement Library for additional information.</li> <li>Document all actions taken in GL SPO eTask system, as appropriate.</li> </ul> <p><b>Note:</b> All actions must be in accordance with IRM 11.4.1.3.5 Record Retention.</p>

11.4.1.14  
(11-30-2023)  
**IRC 6103(p)(2)(B)  
Authorization**

- (1) Under the provisions of IRC 6103(p)(2)(B), an agency that receives FTI from the IRS can request approval to disclose the FTI to another state, local or federal agency also authorized to receive the same FTI on behalf of the IRS.
- (2) Once the 6103(p)(2)(B) authorization letter is signed by the Director, GLDS, the GL field analyst will upload the agency's request and the IRS authorization letter to the GL SPO by utilizing the Upload Request to GL Agreements Library function.
- (3) GL field analysts follow up on state/local agencies 6103(p)(2)(B) authorizations, and GL federal analysts follow up on federal 6103(p)(2)(B) authorizations. The GL SPO allows GLs to filter the library to highlight expirations in the coming year to help GLDS develop a timeline for reaching out to agencies timely. The GL assists the agencies with any decisions or concerns to ensure agencies have sufficient time to consider renewing the exchange. GL will contact Disclosure HQ as needed. For additional information on processing a request, see IRM 11.3.32.23, Re-disclosures by State Tax Agencies pursuant to IRC 6103(p)(2)(B).

11.4.1.15  
(04-21-2025)  
**Governmental Liaison  
Agreement Library**

- (1) The GL Agreement Library is a SharePoint document library that stores all IRS agreements that require PGLD oversight with federal, state, territory and local governmental agencies, and specific non-governmental exchange partners. The GL Agreement Library is used to reference, research and analyze agreements by using filters on the meta data.
- (2) The GL Agreement Library **excludes** the following agreements:
  - Tax Treaties and Mutual Legal Assistance Treaties (MLATs) are developed and maintained by Large Business & International (LB&I).

**Note:** Tax Treaties include sensitive information, and the data exchange is outside PGLD's jurisdiction. Refer any requests for tax treaty

information from Treasury Inspector General Tax Administration (TIGTA)/Government Accounting Office (GAO) or Congressional requests to LB&I for response.

**Note:** Foreign Account Tax Compliance Act (FATCA) agreements are publicly available on IRS.gov.

- Vendor contracts for tax administration services, i.e., online access agreement for locator services, procurement awards, task orders, etc.
- Financial Crimes Task Force (FCTC) MOU and other agreements with law enforcement agencies covering rules of engagement between the agencies and CI, and do not involve a data exchange.

**Note:** These agreements are NOT tracked in SPO GL Agreement Library because they are housed in databases established by the owning function, which is responsible for maintaining record copies, any required reporting, and keeping them up to date. Questions concerning these agreements must be directed to the appropriate function.

11.4.1.15.1  
(04-21-2025)  
**GL Agreement Library  
Responsibilities**

- (1) Access to the GL Agreement Library is restricted.
- (2) PGLD employees have SPO read permissions. GL employees have access as part of their responsibilities working on agreements with federal, state, territory and local governmental agencies.
- (3) The GLs are responsible for maintaining their assigned federal, state, territory, or local governmental agency agreements in the GL Agreement Library.
  - GL supports the accuracy of the GL Agreement Library data with data validation reviews.
  - GL must initiate a request to add, revise, supersede or terminate an agreement utilizing the upload and change request features on SPO.
  - GL must review GL Agreement Library on a continual basis to maintain the most current and accurate agreements.
- (4) GL Agreement Library meta data includes:
  - Agency Code
  - Agency Name
  - Agency Type (e.g., Department of Revenue (DOR), State Workforce Agency (SWA), State Non-Tax (SNT))
  - State
  - GL POC
  - Office (GLE, GLW, GL Federal)
  - Agreement (i.e., BA, IA, MOU, etc.)
  - Status (Active, Archived)
  - Category (i.e., Agreement, Exhibit, Log, Termination Notice, etc.)
  - Agreement Name
  - Executed Date
  - Terminated/Superseded Date
  - Expiration Date, if appropriate
  - Business Operating Division (OD)
  - Business Functional Division (FD)
  - MOU Reviewed Date
  - DM

- (5) BU data exchange program owners must notify GL whenever a change is needed so the information is accurately maintained.
- (6) All requests to add, revise, supersede or terminate an agreement must be approved by the Site Collection Administrator (SCA).
- (7) Naming conventions are utilized for BAs, IAs and MOUs when they are added to the GL Agreement Library on the GL SPO. Follow the SPO Naming Convention Policy located on GL SPO.

11.4.1.15.2  
(11-30-2023)  
**GL Agreement Library  
Validation**

- (1) GL will validate the GL Agreement Library data annually to ensure the information is accurate and current for every agreement.
- (2) GLs can request updates to the GL Agreements Library outside the validation period with the upload and change request features on SPO.
- (3) GL will provide validation instructions to BU POCs to conduct an annual validation for agreements they own in the GL Agreement Library to confirm the accuracy of the meta data.
- (4) BU program owners are responsible for the data exchanged under MOUs executed with other agencies for data related to their program responsibilities. These MOUs are usually signed by a BU executive. The BU is the owner of the MOU and responsible for all data received and used for tax administration purposes under the agreement, as well as any tax data disclosed to an agency under the MOU. PGLD employees do not handle tax data in the administration of these agreements. GL does not maintain file or record counts on incoming or outgoing files for BU data exchange agreements. GL will refer questions on the use of tax data received from state agencies to the appropriate BU program manager for response.
- (5) GL is responsible for maintenance of the BAs on coordination of tax administration and supporting IAs with state taxing authorities. These agreements are executed under the authority of IRC 6103(d), involve Servicewide data exchange activities, by the Chief Privacy Officer or Director GLDS and therefore PGLD is the owner of the agreement.

11.4.1.16  
(12-30-2020)  
**Security Summit and  
Information Sharing and  
Analysis Center (ISAC)**

- (1) In recognition of the escalating challenges facing the tax ecosystem and the need to act quickly to prepare for the next tax filing season, the IRS Commissioner called on leaders in the public and private sectors to come together and work collaboratively to protect taxpayers from Identity Theft refund fraud. On March 19, 2015, the Commissioner convened an unprecedented Security Summit meeting in Washington, D.C. with the IRS officials, the Chief Executive Officers of the leading tax preparation firms, software developers, payroll and tax financial product processors, and state tax administrators, to discuss common challenges and ways to leverage our collective resources and efforts. From this initial meeting, an agreement (Security Summit Memorandum of Understanding) was developed to establish how the Security Summit will work, including six working groups. From the Security Summit, an additional need developed to share information; this spin-off became the ISAC.
- (2) The Security Summit and ISAC programs are owned by TS, Return Integrity and Compliance Services (RICS).

- (3) PGLD GL HQ's involvement in the Security Summit and ISAC include providing guidance for Security Summit and ISAC activities and assistance when a PGLD program is affected.
- 11.4.1.16.1  
(10-17-2022)  
**ISAC Responsibilities**
- (1) PGLD Security Summit and ISAC responsibilities are handled by governmental information specialists assigned to federal analyst(s).
- (2) Attend all Security Summit Working groups and ISAC calls, which includes:
- Authentication Working Group
  - Information Sharing Working Group
  - Strategic Threat Assessment and Response (STAR) Working Group
  - Financial Services Working Group
  - Tax Professionals Working Group
  - Communications and Public Awareness Working Group
  - ISAC Pilot Project Calls
- Note:** Participate on calls whenever a PGLD program is mentioned or discussed. Also, be aware of the discussions; there may be topics that have a PGLD perspective without the working group being aware.
- (3) Review any documentation sent by a Security Summit co-lead or ISAC official. These requests will involve either a general request for PGLD and GL Counsel (GLS and P&A) approval or can include a specific PGLD related question. If there is a specific question, review for any PGLD issues.
- 11.4.1.16.1.1  
(11-30-2023)  
**Security Summit MOU Membership**
- (1) Security Summit MOU Maintenance requires:
- Incorporation of the new member signature page in the Masterfile copy on GL SPO.
  - Compose welcome letter for the new member, complete signature package and submit for GLDS Director signature, and mail welcome letter along with a Masterfile copy of the Security Summit MOU to the new member.
  - Compose courtesy letter for Security Summit partners to introduce the new member, complete signature package and submit for GLDS Director signature, and mail courtesy letter along with the new member signature page for Security Summit members to add to their Masterfile copy of the MOU.
- 11.4.1.16.1.2  
(11-30-2023)  
**ISAC Participation Agreement**
- (1) Work with GL field analysts and the trusted third party who manages the ISAC, to secure Participation Agreements from state agencies.
- (2) Assistance may include: arranging calls to discuss the ISAC, answering inquiries, etc.
- 11.4.1.16.1.3  
(04-21-2025)  
**ISAC Taxpayer First Act (TFA) Implementation Support**
- (1) Under the Taxpayer First Act, Section 2003 ISAC Industry Participants who have a signed MOU with the IRS-RICS are authorized to receive return information as specified per IRC 6103(k)(14). PGLD GL federal analyst is responsible for the following actions:
- Post signed MOU into the SPO.
  - Post the MOU and Safeguards Annual Security Forms (SSF) to the SharePoint repository.

- Update the ISAC Authorized Disclosure list. PGLD will post the ISAC Authorized Disclosure List to the PGLD SharePoint.
- Provide ISAC Authorized Disclosure List to RICS.
- As PGLD receives notification of a participant's status change, the GL federal analyst will update the ISAC Authorized Disclosure List and forward to RICS.
- Post annual reminder and link on ISAC platform 7216 for Industry participants to view the required annual "Security and Safeguards Awareness Briefing" webinar on IRS.gov.

11.4.1.16.1.4  
(12-30-2019)  
**ISAC Onboarding**

- (1) The GL federal analyst will send a welcome letter to the new member and schedule a call with the new member to discuss onboarding.
- (2) Onboarding call includes:
  - Presenting Security Summit overview, and our goals for the current filing year.
  - Discussing annual Non-Disclosure Agreement and compliance monitoring.
  - Establishing a Secure Data Transfer account (if one is not already in place).
  - Explaining the conduit process, industry leads files, and Summit Misc. files.
  - Assisting in determining which workgroup calls best fit the new member.
  - Discussing ISAC Overview and benefits (If not already a participant).
  - Providing the selected workgroups co-leads with the new members contact information to add to their call invite list.

11.4.1.16.1.5  
(12-30-2019)  
**ISAC Monitoring**

- (1) Coordinate with National Public Liaison (NPL) on annual compliance monitoring to ensure members are in good standing. Crosscheck that all agency/ organization representatives participating in Security Summit activities have a Non-Disclosure Agreement on file.

11.4.1.16.1.6  
(10-17-2022)  
**ISAC Pilots**

- (1) Work cross functionally with business owners, GL Counsel (GLS and P&A) and disclosure SMEs to determine the feasibility of proposed data sharing pilots.
- (2) Facilitate internal PGLD SME calls regarding any obstacles in sharing the data files.

11.4.1.17  
(10-17-2022)  
**Coordination of  
Governmental Liaison  
Program Legal Issues  
with GL Counsel**

- (1) GLs will ensure the appropriate GL Counsel contacts are made. The following chart provides definitions of the differing GL Counsels and their responsibilities.

Counsel Contact	Definition
GLS	GLS serves as in-house counsel to the IRS and Office of Chief Counsel and provides legal services over a broad spectrum of matters, including labor and employment, ethics, fiscal, appropriations, procurement, contracts, and technology.



Counsel Contact	Definition
P&A	P&A's primary subject matter areas include Bankruptcy, Disclosure, and Privacy Law.

- (2) GL will ensure GL Counsel (GLS and P&A) involvement in accordance with guidelines in the PMIT, discussed in IRM 11.4.1.12, Privacy, Governmental Liaison, and Disclosure (PGLD) Project Management Initiative Template (PMIT), to provide appropriate oversight and review of GL initiatives in the developmental stages.
- (3) GL will refer agreements to GL Counsel for review and clearance (including MOUs, Letters of Understanding, contracts, and so on) unless the document is a template previously approved by the appropriate GL Counsel.
- (4) IRM 37.1.3 GL Counsel Contacts, instruct GL field analysts to contact Associate SB/SE Area Counsel for legal advice on routine matters relating to GL programs. The current list of Associate Area Counsel contacts by state can be found at *Government Liaison Contacts*.

**Reminder:** GL field contact with the Associate SB/SE Area Counsel for legal advice is specific to GL programs. This process is **not** intended to circumvent the BU's process to forward to their Counsel for review and feedback.

11.4.1.18  
(04-21-2025)  
**Effective Use of  
Intranet/Internet  
Resources**

- (1) The vast resources available through the Internet provide a wealth of information that is not only available to the public, but that can be useful in resolving a variety of GL questions and issues.
- (2) The IRS Source is essential to the GL as a primary source of information. It efficiently directs employees to content and services available on the IRS intranet, which they need to perform their duties. Through the IRS Source, GL staff must visit:
  - a. The *Disclosure and Privacy Knowledge Base*, which contains program information and links to key information, and
  - b. The *GL Intranet site*, which contains GL program information, and links to news items and other key information
- (3) For information related to disclosures to government agencies, refer to IRM 11.3.29.12, Disclosure of Return Information to Federal, State and Local Agencies (DIFSLA) - IRC 6103(l)(7).
- (4) For congressional inquiries coordinated by Communications & Liaison, refer to IRM 11.3.4.2, Disclosure to Members of Congress.
- (5) For information related to tax account inquiries for taxpayers and constituent, refer to IRM 13.1.8, Taxpayer Advocate Case Procedures - Congressional Affairs Program.
- (6) GL SPO provides information about GL programs, GL assignments, GLDS communiques and links to other key information.



11.4.1.18.1  
(04-21-2025)

**Environmental Scanning**

- (1) Environmental Scanning is the acquisition and use of information about events, trends, and relationships in an organization's external environment. Environmental scanning includes both reviewing information and researching information. Environmental scanning enables GL staff to stay informed on the program priorities, interests, and needs of external stakeholders.
- (2) Environmental scanning is not limited to external stakeholders. GL staff will use available sources, including Intranet sites, regularly to stay abreast of the latest procedures and developments within PGLD and other internal organizations. Excellent internal sources of information and messages to internal and external audiences are available at various sites, including:
  - *Communications website*
  - *Headline News*
  - *Outreach Initiatives*
- (3) Most governmental agencies and other organizations have websites, such as the following:
  - *Federation of Tax Administrators*
  - *Multistate Tax Commission*
- (4) The weekly FTA newsletter distributed electronically contains useful information about matters of interest to the states. The FTA list-serve also contains valuable IRS information.

**Note:** The newsletter may be forwarded to other IRS personnel if there is a business need, but the newsletter must not be sent to stakeholders outside of the IRS.

- (5) Electronic newsletters or list-serves for local newspapers, state agencies, and Congressional offices are excellent no-cost alternatives to keeping current with the needs and interests of external customers.

11.4.1.18.2  
(12-30-2019)

**Increasing  
Governmental Liaison  
Program Visibility**

- (1) It is important that the GL program remains visible and shows the value added to the organization, while reinforcing employee roles and responsibilities through regular postings through BU articles on the *IRS Source page*.

11.4.1.19  
(04-21-2025)

**Statistical Data  
Requests**

- (1) GLs may receive requests for statistical data from federal, state, or local governmental agencies. GLs will refer to the procedures in Disclosure IRM 11.3.32.19, Special Statistical Studies, Compilations, and Other Services, to advise them to make requests to the Statistics of Income (SOI) Division pursuant to IRC 6108(b).

**Note:** GLs must ensure the most current IRC 6108 template is used and shared with the BUs.

- (2) GLs may provide further guidance and assistance to requesters by referring them to the *Tax Statistics web page*.
- (3) GLs may refer to SOI IRM 1.13.1.7, Statistical Services - Out-Service Requests, for additional information about requests for statistical data.

- (4) GLs will refer unresolved inquiries to the appropriate Disclosure Office for assistance.

11.4.1.20  
(10-17-2022)

**Resolving Requests for  
Information and  
Assistance**

- (1) GL staff may receive requests for information and assistance from external stakeholders on a variety of topics, including questions about tax law provisions, the IRS administrative procedures, the IRS policies, legislative matters and IRS testimony. Such requests require that GL staff either respond independently or request the assistance of the IRS BUs or other organizations, such as Disclosure and Counsel (GLS, P&A or the Associate SB/SE Counsel as per guidance for GL field analysts in IRM 11.4.1.17, Coordination of GL Program Legal Issue with GL Counsel).
- (2) Upon receiving information and assistance requests from external agencies, GL staff will conduct initial research using the many research tools available, including, but not limited to, the variety of electronic resources described in IRM 11.4.1.18, Effective Use of Intranet/Internet Resources.
- (3) If GL staff is unable to resolve inquiries using the available research tools, such as for technical or complex issues, they may need to request the assistance of the appropriate BU. GL staff will contact local BU staff to try to resolve the issue or question.
- (4) In the event GLs are unable to resolve information and assistance requests locally, they will request the assistance of GL State Specialists, as discussed in IRM 11.4.1.20.1, Taxpayer Services (TS), through IRM 11.4.1.20.4, Large Business and International (LB&I), below.
- (5) GLs will direct agencies to submit inquiries related to the Safeguard program and/or requests for assistance related to compliance with the IRS safeguard requirements, including safeguard report requirements, to the Safeguards mailbox, at *SafeguardReports@irs.gov* for direct response by Safeguards. GLs will not attempt to answer questions on behalf of Safeguards, unless Safeguards provides GL information with which to respond.
- (6) GL may receive requests for technical and legislative assistance, including requests for the IRS testimony or written advice on tax matters, from state officials. GL staff will contact Disclosure and/or refer to Disclosure IRM 11.3.35.3, Requests Requiring Special Processing, for assistance on requests and demands for testimony or for the production of the IRS documents.

11.4.1.20.1  
(04-21-2025)

**Taxpayer Services (TS)**

- (1) GL field responsibilities:
  - a. Conduct appropriate research using available resources to respond to the requester, whether formally or informally.
  - b. Forward requests to the GL State Specialist assigned to TS. The GL will provide their research results to the GL State Specialist to expedite resolving the request for assistance.
  - c. Coordinate, as appropriate, local requests for assistance with local TS staff.
  - d. Monitor requests submitted to GL State Specialist to ensure that a timely response is provided to the state, federal or local governmental agency.
  - e. Elevate issues to the GL Field Chief if additional support or assistance is needed to resolve issues in coordination with appropriate local management officials.

## (2) GL State Specialist responsibilities:

- a. Review requests from the TS HQ office for the assistance of local GLs to ensure that all appropriate information is included to assist GLs in responding to requests.
- b. Review requests for assistance from GL field analysts and respond, if possible. Request additional information, if needed.
- c. Forward unresolved requests from GL field analysts to the TS HQ contact for assistance.
- d. Monitor and follow-up on requests submitted to TS HQ for response or resolution and communicate responses to GL field analysts.
- e. If a formal written technical response is needed, coordinate with the function to provide a response to the GL field analyst.

## (3) GL federal analyst responsibilities:

- a. Review requests from the TS HQ office for the assistance of local GLs to ensure that all appropriate information is included to assist GLs in responding to requests.
- b. Review requests for assistance from GL federal analysts and respond, if possible. Request additional information, if needed.
- c. Forward unresolved requests from GL federal analysts to the TS HQ contact for assistance.
- d. Monitor and follow-up on requests submitted to TS HQ for response or resolution and communicate responses to GL federal analysts.
- e. If a formal written technical response is needed, coordinate with the function to provide a response to the local GL.

## (4) TS responsibilities:

- a. Assign a liaison from each function in each local office where a GL is located.
- b. Provide timely technical guidance to enable GL to respond to state, federal and local governmental agency inquiries and will determine local POCs.
- c. Provide formal written responses, when required.
- d. Resolve local issues with the GL Chief, as necessary

11.4.1.20.2  
(11-30-2023)  
**Tax Exempt and  
Government Entities  
(TE/GE)**

## (1) GL field responsibilities:

- a. Obtain general information and assistance to respond to state or local governmental agency inquiries relating to TE/GE forms, applications, publications, exempt organizations, government entities, employer-sponsored pension plans, political organizations, tax exempt municipal bonds, and so on, through the TE/GE Customer Account Service (CAS) toll-free telephone number (1-877-829-5500).
- b. Respond to requesters' inquiries obtained from the CAS.
- c. Forward unresolved requests for assistance to the GL State Specialist for coordination with TE/GE HQ. The GL will provide their research results to the GL State Specialist to expedite resolving the request for assistance.
- d. Monitor and follow-up on requests submitted to TE/GE or to GL State Specialist to ensure that a timely response is provided to the state or local governmental agency.

## (2) GL State Specialist responsibilities:

- a. Coordinate GL federal support for TE/GE HQ initiatives and requests involving other federal governmental agencies.
- b. Ensure all necessary information is provided to assist the GLs in supporting TE/GE requests.
- c. Act as the first POC for GL field analysts when assistance is needed to resolve inquiries from federal, state, or local governmental agencies on non-employment tax matters.
- d. Review requests from GL field analysts that require the assistance of TE/GE HQ to ensure adequate information is available to facilitate TE/GE HQ responses to requests.
- e. Forward unresolved requests from GL field analysts to the TE/GE HQ contact for assistance.
- f. Monitor and follow-up on requests submitted to TE/GE HQ for response or resolution and communicate responses to GL field analysts.
- g. If a formal written technical response is needed, coordinate with the function to provide a response to the GL field analysts.

(3) GL federal analyst responsibilities:

- a. Coordinate GL federal support for TE/GE HQ initiatives and requests involving other federal governmental agencies.
- b. Ensure all necessary information is provided to assist the GLs in supporting TE/GE requests.
- c. Act as the first POC for GL federal analysts when assistance is needed to resolve inquiries from federal, state, or local governmental agencies on non-employment tax matters.
- d. Review requests from GLs that require the assistance of TE/GE HQ to ensure adequate information is available to facilitate TE/GE HQ responses to requests.
- e. Forward unresolved requests from GL federal analysts to the TE/GE HQ contact for assistance.
- f. Monitor and follow-up on requests submitted to TE/GE HQ for response or resolution and communicate responses to GL federal analysts.
- g. If a formal written technical response is needed, coordinate with the function to provide a response to the local GL.

(4) TE/GE responsibilities:

- a. Provide support through the TE/GE toll-free number to address issues related to the tax exempt community, employee pension plans, Indian tribal governments, tax exempt bonds and the employment taxes of governments as employers.
- b. Document technical, non-account related questions as electronic referrals for call-back by TE/GE CAS revenue agents.
- c. Provide call-back responses on specific form and operational questions related to employee pension plans and exempt organizations.
- d. Provide HQ support and assistance when questions or technical matters cannot be resolved through the CAS.
- e. Administer the Pension Protection Act and the IRC 6104(c) MOU to provide tax information to state attorneys general and departments of revenue, as applicable.

## 11.4.1.20.3

(11-30-2023)

**Small Business/Self-Employed (SB/SE)**

- (1) GL field responsibilities:
  - a. Conduct appropriate research using available resources to respond to the requestor whether formally or informally.
  - b. Coordinate, as appropriate, local requests for assistance with local SB/SE staff.
  - c. Forward unresolved requests to the GL State Specialist assigned to SB/SE. The GL will provide their research results to the GL State Specialist to expedite resolving the request for assistance.
  - d. Monitor and follow-up on requests submitted to SB/SE or to GL State Specialist to ensure that a timely response is provided to the state, federal or local governmental agency.
  - e. Elevate issues to the GL Field Chief if additional support or assistance is needed to resolve issues in coordination with appropriate local management officials or if local relationships with agencies do not exist.
- (2) GL State Specialist responsibilities:
  - a. Review requests from the SB/SE HQ office for the assistance of local GLs to ensure all appropriate information is included to assist GLs in responding to requests.
  - b. Review requests for assistance from GL field analysts and respond, if possible. Request additional information, if needed.
  - c. Forward unresolved requests from GL field analysts to the SB/SE HQ contact for assistance.
  - d. Monitor and follow-up on requests submitted to SB/SE HQ for response or resolution and communicate responses to GL field analysts.
  - e. If a formal written technical response is needed, coordinate with the function to provide a response to the GL field.
- (3) GL federal analyst responsibilities:
  - a. Review requests from the SB/SE HQ office for the assistance of local GLs to ensure all appropriate information is included to assist GLs in responding to requests.
  - b. Review requests for assistance from GL field analysts and respond, if possible. Request additional information, if needed.
  - c. Forward unresolved requests from GL field analysts to the SB/SE HQ contact for assistance.
  - d. Monitor and follow-up on requests submitted to SB/SE HQ for response or resolution and communicate responses to GL field analysts.
  - e. If a formal written technical response is needed, coordinate with the function to provide a response to the local GL.
- (4) SB/SE responsibilities:
  - a. Assign a liaison from each function in each local office where a GL is located (Collection, Examination, Specialty Programs and others).
  - b. Provide timely technical guidance to enable GL to respond to state, federal and local governmental agency inquiries and determine local POCs.
  - c. Provide formal written responses when required.
  - d. Resolve local issues with the GL Chief, as necessary.

11.4.1.20.4  
(11-30-2023)

**Large Business and  
International (LB&I)**

- (1) GL field responsibilities:
  - a. Conduct appropriate research using available resources to respond to the requester, whether formally or informally.
  - b. Coordinate, as appropriate, local requests for assistance with local LB&I staff.
  - c. Forward unresolved requests to the GL State Specialist assigned to LB&I. The GL will provide their research results to the GL State Specialist to expedite resolving the request for assistance.
  - d. Monitor requests submitted to LB&I or to GL State Specialist to ensure that a timely response is provided to the state, federal or local governmental agency.
  - e. Elevate issues to the GL Field Chief if additional support or assistance is needed to resolve issues in coordination with appropriate local management officials or if local relationships with agencies do not exist.
- (2) GL State Specialist responsibilities:
  - a. Review requests from the LB&I HQ office for the assistance of local GLs to ensure all appropriate information is included to assist GLs in responding to requests.
  - b. Review requests for assistance from GL field analysts and respond, if possible. Request additional information, if needed.
  - c. Forward unresolved requests from GL field analysts to the LB&I HQ contact for assistance.
  - d. Monitor and follow-up on requests submitted to LB&I HQ for response or resolution and communicate responses to GL field analysts.
  - e. If a formal written technical response is needed, coordinate with the function to provide a response to the GL field analyst.
- (3) GL federal analyst responsibilities:
  - a. Review requests from the LB&I HQ office for the assistance of local GLs to ensure all appropriate information is included to assist GLs in responding to requests.
  - b. Review requests for assistance from GL federal analysts and respond, if possible. Request additional information, if needed.
  - c. Forward unresolved requests from GL federal analysts to the LB&I HQ contact for assistance.
  - d. Monitor and follow-up on requests submitted to LB&I HQ for response or resolution and communicate responses to GL federal analysts.
  - e. If a formal written technical response is needed, coordinate with the function to provide a response to the local GL.
- (4) LB&I responsibilities:
  - a. Assign a liaison from each function in each local office where a GL is located.
  - b. Provide timely technical guidance to enable GL to respond to state, federal and local governmental agency inquiries and determine local POCs.
  - c. Provide formal written responses, when required.
  - d. Resolve local issues with the GL Chief, as necessary.



11.4.1.21  
(04-21-2025)  
**Speaker Request  
Procedures**

- (1) Speaking at meetings, conferences and other forums, and participating in seminars or meetings provide excellent opportunities for the IRS representatives to share information with external governmental agency partners. The IRS strategic plan and BU business plans and priorities will drive decisions on whether to provide speakers to external agency requesters, in accordance with the IRS Policy Statement 11-93, regarding speaking, writing engagements and contacts with outside groups. See IRM 1.2.1.11.8, Policy Statement 11-93 (Formerly P-1-181), Speaking, writing engagements and contact with outside groups are encouraged subject to limitations.
- (2) State departments of revenue, other federal state and local agencies may request IRS speakers for various reasons. These requests could range from the IRS procedural issues to filing season updates and tax law changes. Many of the requests will be for local purposes, such as staff meetings, CPEs and other training. For example, a state revenue agency may be involved in planning a FTA meeting or conference and may want a BU SME or other speaker from the IRS senior management or executive staff.
- (3) To help achieve the best results for external agency needs, the GL staff will follow the procedures below to secure a speaker upon receiving a request from an external agency (other than for the IRS Commissioner or Deputy Commissioners, which are covered in (4) below).
  - a. All GLs must obtain managerial approval prior to submitting a speaker request to the GL Federal Speaker Request Coordinator (SRC). Once managerial approval is obtained, email the GL Federal SRC and include all information from the request, i.e., speaker needed, SME or executive; in person or virtual; subject matter; audience size; time/place, etc.
  - b. The GL Federal SRC will submit the request to the Stakeholder Liaison Field (SLF) contact. The SRC will work with SLF as needed and keep GL notified of any updates.
  - c. The GL Federal SRC will advise the GL if the request is approved and the name of the speaker, if different than the speaker requested, or will provide the reason for denial of the request, if available.
  - d. The GL will follow-up with the GL Federal SRC, if necessary.
  - e. The GL will provide the name of the speaker to the requesting agency.
- (4) All GLs must obtain managerial approval prior to submitting a speaker request for the IRS Commissioner. Once managerial approval is obtained, immediately forward speaker requests for the IRS Commissioner by completing the Form 14148-C, Commissioner Internal and External Speaker Request, via email to the GL Federal SRC for processing.
- (5) The GL Federal SRC will review approved requests and will obtain the further approval of the Associate Director, GL, before taking further action to process the requests. After obtaining the approval of the Associate Director, GL, the GL Federal SRC will review and forward the request to *IRS.comm.speaker.rqst@IRS.gov*. GL Federal SRC will work with the IRS Commissioner's office as needed and will provide status updates to GL.

11.4.1.22  
(04-21-2025)  
**Visits by Foreign Tax  
Officials**

- (1) The International Visitors Program (IVP) provides government officials from other countries with an opportunity to receive clear and concise briefings on the U.S. Internal Revenue Service's programs and policies. The briefings, given by the IRS experts, assist the foreign country with its organization, strategic goals and plans. Only publicly available information may be provided

to foreign tax officials through the IVP. The IRS does NOT accept applications from non-government entities, interns, fellows, or students working on degrees or research.

- (2) An IVP Application requesting a visit to the IRS must be in writing and originate from the country's taxing authority. It must come through appropriate government channels, and all participants must be national, state or local government officials involved in taxation. They must send the written request forty-five (45) days in advance to allow time for the IRS IVP Office to schedule presentations on the topics requested, identify the IRS experts who will meet with the officials, and allow the experts sufficient time to prepare the presentations.
- (3) More information can be found at *International Visitor's Program* and IRM 4.62.1, International Visitor's Program (IVP) Overview.
- (4) Direct any questions to the GL federal analyst or the GL State Specialist assigned the LB&I IVP Program.



**Exhibit 11.4.1-1 (04-21-2025)****Acronyms**

<b>Acronym</b>	<b>Definition</b>
AFOIA	Automated Freedom of Information Act
BA	Basic Agreement
BU	Business Unit
CAS	Customer Account Service
CSS	Customer Service Strategy
DM	Disclosure Manager
DOR	Department of Revenue
DS	Data Services
ERRP	Erroneous Refund Reduction Program
FIP	Federal Intergovernmental Program
FSLG	Federal, state and local governments
FTA	Federation of Tax Administrators
FTI	Federal Tax Information
GL	Governmental Liaison
GL DAC	Governmental Liaison Disaster Assistance Coordinator
GLDEP	Governmental Liaison Data Exchange Program
GLDS	Governmental Liaison, Disclosure and Safeguards
GLS	General Legal Services Counsel
IA	Implementing Agreement
IRP	Identity and Records Protection
ISAC	Information Sharing and Analysis Center
IVP	International Visitors Program
IT	Information Technology
LB&I	Large Business and International
MAP	Municipal Agency Program
MeF	Modernized eFile
MOU	Memorandum of Understanding
MTC	Multistate Tax Commission
P&A	Procedure and Administration Counsel

**Exhibit 11.4.1-1 (Cont. 1) (04-21-2025)****Acronyms**

<b>Acronym</b>	<b>Definition</b>
PGLD	Privacy, Governmental Liaison and Disclosure
PII	Personally Identifiable Information
PMIT	Project Management Initiative Template
POC	Point of Contact
PPC	Privacy Policy and Compliance
RICS	Return Integrity and Compliance Services
SACTAC	State Agency Collaborative Tax Administration Calls
SB/SE	Small Business/Self Employed
SCA	Site Collection Administrator
SITLP	State Income Tax Levy Program
SLF	Stakeholder Liaison Field
SME	Subject Matter Expert
SNT	State Non-Tax
SOI	Statistics of Income
SPO	SharePoint Online
SRC	Speaker Request Coordinator
SRFMI	State Reverse File Match Initiative
SSR	Safeguard Security Report
SWA	State Workforce Agency
TDS	Transcript Delivery System
TE/GE	Tax Exempt/Government Entities
TOP	Treasury Offset Program
W&I	Wage and Investment
TS	Taxpayer Services