

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

CC-2009-017

June 5, 2009

Subject: Coordination of Governmental
Liaison Issues

Cancel Date: Upon incorporation
into the CCDM

Purpose

This notice supersedes the procedures for the coordination of Governmental Liaison matters set forth in CC-2006-018, Coordination of Governmental Liaison Issues, and provides a current list of field counsel contacts and contact numbers.

Background

The Service's Governmental Liaison program is the successor to the Fed-State program and includes Fed-Fed matters. The mission of the Service's Governmental Liaison program is to facilitate joint activities and projects with other government agencies that improve compliance with federal, state and local tax laws, and enable the Service and other federal, state and qualifying local agencies to perform their responsibilities more efficiently and effectively.

Governmental Liaison Activities and Projects

The Office of Governmental Liaison serves as a facilitator and coordinator with respect to joint activities and projects between the Service and federal, state and qualifying local government agencies. Governmental Liaison may need legal advice from the Office of Chief Counsel on a joint activity or project at either the local or national level. The legal issues involved in the Governmental Liaison program include the appropriate use of government resources (e.g., can the Service provide office space to a state tax agency taxpayer service representative?); information sharing (e.g., can the Service provide federal tax information to another federal agency to implement backup withholding on contractors?); and the legal and policy issues arising from Governmental Liaison activities (e.g., may the Service accept a pro rata share of tax payments made under a joint installment agreement?). If the Service proposes to enter into either a joint activity or project with another governmental entity, Governmental Liaison will generally memorialize the agreement in a Memorandum of Understanding, Letter of Understanding or a contract. These documents will be reviewed by the Chief Counsel unless the local Governmental Liaison (GL) is using a template previously approved by the appropriate Associate Chief Counsel or Division Counsel Headquarters office.

Distribute to: All Personnel
 Electronic Reading Room

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Governmental Liaison Counsel Contacts

1. Field Office Governmental Liaison. Associate Area Counsel, Small Business/Self Employed (SB/SE) Division, serves as Chief Counsel's principal contact points for providing legal advice to the GL in the field on routine matters. In general, there is one SB/SE attorney contact for each state's GL, and each attorney will establish a working relationship with the Governmental Liaison and Disclosure (GLD) Area Manager. Attached to this Notice is a list of the Governmental Liaison Counsel contacts for each state.

The local GL, in coordination with the GLD Area Manager, determines when legal advice is needed on a joint activity or project, and, if needed, the GL will notify the local Counsel contact. If the activity or project **does not** have national implications or if advice from an Associate Chief Counsel or a Division Counsel Headquarters office is not needed, the local Counsel contact will provide advice to the GL.

2. Counsel Governmental Liaison Coordinator. *Novel or significant* issues arising in the Governmental Liaison program require coordination with the appropriate Associate Chief Counsel or Division Counsel Headquarters office. A Senior Counsel to the Associate Chief Counsel (Procedure & Administration) serves as the Counsel Governmental Liaison Coordinator for these matters. In addition to coordinating requests for legal advice sent from local Counsel to Associate Chief Counsel or Division Counsel Headquarters offices, the Counsel Governmental Liaison Coordinator serves as the primary liaison between the Office of Governmental Liaison and the Associate Chief Counsel and Division Counsel Headquarters offices. The position is not responsible for determining substantive legal conclusions, but instead acts as a catalyst to ensure that policy and legal issues are brought to the attention of, and addressed by, the appropriate Associate Chief Counsel and Division Counsel Headquarters offices. The Counsel Governmental Liaison Coordinator's liaison responsibilities include coordinating requests for advice between the Office of Governmental Liaison and Associate Chief Counsel and Division Counsel offices; meeting with external stakeholders (e.g., Federation of Tax Administrators) as requested; coordinating Governmental Liaison training for and by Counsel; and coordinating the Associate Chief Counsel and Division Counsel Headquarters response on the legal aspects and policy implications of proposed final templates provided to Associate Chief Counsel and Division Counsel by the Office of Governmental Liaison.

3. Criminal Tax Matters. Agreements entered into between the Service's Criminal Investigation function and other federal, state or local law enforcement agencies must be forwarded to the Office of Division Counsel/Associate Chief Counsel (Criminal Tax) for review and coordination with Office of Associate Chief Counsel (General Legal Services) and the Counsel Governmental Liaison Coordinator in Procedure and Administration.

Requests for Legal Advice

1. Initial Coordination. If a joint activity or project has national implications or requires advice from an Associate Chief Counsel or Division Counsel Headquarters office, the request for legal advice should be forwarded to the Counsel Governmental Liaison Coordinator, through the Technical Services Support Branch (TSS 4510) for assignment by e-mail to the "TSS4510" mailbox, by fax to 202-622-4817, or by mail to the following address:

Technical Services Support Branch
Legal Processing Division
Room 5331, CC:PA:LPD:TSS
1111 Constitution Ave., NW,
Washington, DC 20224

The request should be clearly marked as a “Governmental Liaison” matter. TSS will send the request to the Counsel Governmental Liaison Coordinator, who will determine which Associate Chief Counsel or Division Counsel Headquarter office has subject matter jurisdiction and needs to be involved in providing the advice requested.

2. Associate Chief Counsel or Division Counsel Review. Generally, within 10 calendar days of receipt of a request for advice from local Counsel on a Governmental Liaison matter forwarded by the Counsel Governmental Liaison Coordinator, the affected Associate Chief Counsel or Division Counsel Headquarters office will: (1) review the request for any issue on which advice should be provided to local Counsel; (2) review the request to determine if the response should be coordinated among Associate and Division Counsel offices; (3) coordinate to determine whether advice will be provided to local Counsel from any other Associate Chief Counsel or Division Counsel Headquarters office; and (4) notify local Counsel and the Counsel Governmental Liaison Coordinator when advice will be provided and whether the advice will be oral advice or written advice.

3. Associate Chief Counsel or Division Counsel Advice. Written advice generally will be submitted to local Counsel within 45 calendar days of receipt of the assignment. Copies of the written advice will be provided to the affected Associate Chief Counsel and Division Counsel Headquarters offices and the Counsel Governmental Liaison Coordinator. If the request involves a combination of issues, the respective Associate Chief Counsel or Division Counsel Headquarters office shall coordinate their response with the Counsel Governmental Liaison Coordinator. The Counsel Governmental Liaison Coordinator will provide the consolidated written response to local Counsel, and will provide a copy of the consolidated written response to the respective Associate Chief Counsel or Division Counsel Headquarters offices involved.

4. Local Counsel Legal Advice. Any written advice from local Counsel to the GL generally will be provided promptly after receipt of the advice from the Associate Chief Counsel or Division Counsel Headquarters office (or notification that advice will not be provided). Copies of any local Counsel advice will be provided promptly to the Counsel Governmental Liaison Coordinator.

Please direct any questions regarding this notice to A M Gulas, Counsel Governmental Liaison Coordinator, at (202) 622-4570.

/s/
Deborah A. Butler
Associate Chief Counsel
(Procedure and Administration)

SBSE Government Liaison List

State	Counsel Office	Liaison Representative	Phone Number
Alabama	Birmingham	John Sheffield	(205) 912-5464
Alaska	Anchorage	Julie Payne	(206) 220-5636
Arizona	Phoenix	Robert Cuatto	(602) 207-8092
Arkansas	Nashville	Nancy Hale	(615) 250-5448
California	Sacramento	Neal Abreu	(916) 974-5701
Colorado	Denver	Cynthia Olsen	(720) 956-4011
Connecticut	Hartford	Debra Reale	(860) 290-4070
D.C.	Washington	Nancy Carver	(202) 874-1305
Delaware	Philadelphia	Thomas Rath	(215) 597-3442
Florida	Ft. Lauderdale	Ken Hochman	(954) 423-7928
Georgia	Atlanta	David Delduco	(404) 338-7938
Hawaii	Honolulu	Peter R. Hochman	(808) 539-2885
Idaho	Portland	Jan Geier	(503) 326-3186
Illinois	Chicago	Joseph T. Ferrick	(312) 386-8230
Indiana	Indianapolis	Timothy Lohrstorfer	(317) 685-7938
Iowa	Omaha	Michael Bitner	(314) 612-3301
Kansas	Kansas City	Vicki Miller	(816) 823-0905
Kentucky	Louisville	Jillena Warner	(502) 566-2938
Louisiana	New Orleans	Susan Canavello	(504) 558-1583
Maine	Boston	Janet Appel	(617) 565-5149
Maryland	Baltimore	Arlene Blume	(410) 962-3130
Massachusetts	Boston	Janet Appel	(617) 565-5149
Michigan	Detroit	Robert Heitmeyer	(313) 237-6430
Minnesota	St. Paul	John Schmittiel	(651) 726-7346
Mississippi	Birmingham	John Sheffield	(205) 912-5464
Missouri	St. Louis	Michael Bitner	(314)612-3301
Montana	Denver	Cynthia Olsen	(720) 956-4011
Nebraska	Omaha	Michael Bitner	(314) 612-3301
Nevada	Las Vegas	Paul C. Feinberg	(702) 866-5155
New Mexico	Phoenix	Robert Cuatto	(602) 207-8092
New Jersey	Newark	Carrol Lansdell	(973) 645-2628
New Hampshire	Boston	Janet Appel	(617) 565-5149
New York	Buffalo	Ann Melzer	(716) 270-2420
North Carolina	Greensboro	Blake Ferguson	(336) 378-2225
North Dakota	St. Paul	John Schmittiel	(651) 726-7346
Ohio	Cincinnati	Robert Kaiser	(513) 263-4867
Oklahoma	Oklahoma City	Lisa H. Downs	(405) 297-4824
Oregon	Portland	Jan Geier	(503) 326-3186
Pennsylvania	Philadelphia	Thomas Rath	(215) 597-3442
Rhode Island	Hartford	Debra Reale	(860) 290-4070
South Carolina	Greensboro	Blake Ferguson	(336) 378-2225
South Dakota	St. Paul	John Schmittiel	(651) 726-7346
Tennessee	Nashville	Nancy Hale	(615) 250-5448
Texas	Austin	T. Richard Sealy	(512) 499-5668
Utah	Salt Lake City	Marion Mortensen	(801) 799-6627

State	Counsel Office	Liaison Representative	Phone Number
Vermont	Boston	Janet Appel	(617) 565-5149
Virginia	Richmond	Timothy Heavner	(804)916-3944
Washington	Seattle	Julie Payne	(206) 220-5636
West Virginia	Cincinnati	Robert D. Kaiser	(513) 263-4867
Wisconsin	Milwaukee	Mark Miller	(414) 231-2801
Wyoming	Denver	Cynthia Olsen	(720) 956-4011