

**MEMORANDUM OF UNDERSTANDING
BETWEEN
THE INTERNAL REVENUE SERVICE
OFFICE OF INDIAN TRIBAL GOVERNMENTS
AND
THE NATIONAL INDIAN GAMING COMMISSION**

1. INTRODUCTION:

This Memorandum of Understanding (MOU) between the Internal Revenue Service (IRS) Office of Indian Tribal Governments (ITG) and the National Indian Gaming Commission (NIGC) sets forth the agreement of the parties with respect to an initiative to provide guidance for employees in those agencies with regard to sharing information and knowledge that will assist each agency in fulfilling its unique responsibilities relating to gaming by Indian Tribes.

Due to the interrelationship between sections of Title 26 and the Indian Gaming Regulatory Act (IGRA), 25 U.S.C §2701 *et seq.*, overall compliance and consistency can be enhanced through effective communication between the agencies.

2. AUTHORITY:

Both agencies share a mutual goal of ensuring compliance with federal statutes, while maximizing accuracy and efficiency in their interactions with tribal gaming operations. The IRS has primary responsibility for the administration of Title 26 and applicable provisions of Title 31, while the NIGC has responsibility for the administration of the IGRA. ITG has the responsibility for maintaining a functional and interactive government-to-government relationship between the IRS and Indian tribal governments as directed by the Presidential Executive Order 13175 of November 6, 2000 and affirmed by Presidential Memorandum dated January 26, 2021. Due to the interrelationship between sections of Title 26 and the IGRA, overall compliance and consistency can be enhanced through effective communication between the agencies.

3. PURPOSE:

The purpose of this initiative is to outline the communication mechanisms that will be employed to ensure that maximum cooperation is achieved within the confines of laws and regulations governing both agencies. Both agencies recognize that certain information in their possession is protected from disclosure and that statutory prohibitions in that regard must be maintained. However, both agencies also commit to exchanging information that is legally disclosable and that will assist the other agency in fulfilling its compliance responsibilities.

4. DUTIES AND RESPONSIBILITIES OF THE IRS:

- A. In order to ensure the proper dissemination of information, coordinate actions where mutually beneficial and maximize consistency, the IRS will designate, in writing, those individuals assigned to this initiative. See Exhibit A for a list of authorized Points of Contact. Each party to the MOU shall be responsible for ensuring the information in their

perspective Exhibit A or Exhibit B is current. Any changes shall be made by providing a revised exhibit within 60 days of the change.

B. The point of contact will:

- a. Serve as the focal point for sharing information with and facilitating technical assistance to NIGG;
- b. Ensure requested consultative assistance is provided in an expeditious manner;
- c. Verify any information being disclosed to NIGG is done in conformance with statutes governing disclosure;
- d. Disseminate shared information to all impacted personnel within IRS; and
- e. Educate IRS employees on terms of MOU.

5. DUTIES AND RESPONSIBILITIES OF THE NIGC:

A In order to ensure the proper dissemination of information, coordinate actions where mutually beneficial and maximize consistency, the NIGG will designate, in writing, those individuals assigned to this initiative. See Exhibit B for a list of authorized Points of Contact. Each party to the MOU shall be responsible for ensuring the information in their perspective Exhibit A or Exhibit B is current. Any changes shall be made by providing a revised exhibit within 60 days of the change.

B. The point of contact will:

- a. Serve as the focal point for sharing information with and facilitating technical assistance to IRS;
- b. Ensure requested consultative assistance is provided in an expeditious manner;
- c. Verify any information being disclosed to IRS is done in conformance with statutes governing disclosure;
- d. Disseminate shared information to all impacted personnel within NIGG; and
- e. Educate NIGG employees on terms of MOU.

6. DUTIES AND RESPONSIBILITIES OF BOTH IRS AND NIGC:

A Support technical training for the other agency, through attendance and participation in relevant courses or through ad hoc participation at conferences.

7. DISCLOSURE, SAFEGUARDS, AND RECORD KEEPING REQUIREMENTS:

A Each Agency will not reproduce or disseminate any information provided under this agreement outside their agency without prior consent of the agency that provided the information.

B. Each Agency will ensure that any requests for access to information provided under this agreement by entities or person, which are not federal law enforcement entities or persons, shall be referred to the agency that provided the information for processing and an appropriate response pursuant to applicable laws.

C. Each Agency will ensure that information provided under this agreement that could reveal the identity of a confidential informant is protected from disclosure in accordance with 5

U.S.C. §552(B)(7)(D) or other appropriate exemption under 5 U.S.C. §552 and 25 U.S.C. §2716(a).

- D. Each Agency will ensure that no information provided under this agreement, including information that could reveal the identity of a confidential informant, shall be introduced in a court of law or administrative hearing, without the prior written consent of the agency that provided the information.
- E. Each Agency will ensure that employees, past and present, shall not be called as witness to testify relative to information provided under this agreement before any court or in any administrative hearings, without the prior consent of the agency that provided the information.

8. LIABILITY:

- A. Each party to this MOU shall be liable for the acts and omissions of its own employees.
- B. The IRS shall not be liable for any injury to another party's personnel or damage to another party's property unless such injury or damage is compensable under the Federal Tort Claims Act [28 U.S.C. 1346(b)], or pursuant to other Federal statutory authority. Similarly, the Agency shall not be liable for any injury to another party's personnel or damage to another party's property unless such injury or damage is compensable under applicable state or local law.

9. THIRD PARTY RIGHTS:

This MOU does not confer any rights or benefits on any third party

10. PRIVACY:

The IRS and the NIGG will assure the integrity and accuracy of personal and financial data. The IRS and the NIGC will perform their duties in a manner that recognizes and enhances individuals' rights of privacy and will make certain that their activities are consistent with law, regulations, and good administrative practices.

11. EFFECTIVE DATE:

The effective date of this MOU is the date it has been signed by all parties to the Agreement.

12. AMENDMENT OF MOU:

This MOU may be amended by deletion or modification of any provisions, provided that such amendment is in writing and is signed by all parties to the MOU.

13. TERMINATION OF MOU:

This MOU may be cancelled upon 30 days written notice by either the IRS or the NIGC or immediately by signed agreement of the IRS and the NIGC.

14. LIMITATIONS:

The terms of this MOU are not intended to alter, amend, or rescind any current agreement or provision of federal law now in effect. Any provision of this MOU which conflicts with federal law will be null and void.

15. EVALUATION OF AGREEMENT:

The IRS and the NIGC will review this MOU annually to determine whether the provisions of this Agreement require amendment or revision and whether the NIGC is complying with the provisions of the Agreement. The method of review (conference call, meeting, email) will be jointly determined by the IRS Business Operating Division and the Agency Liaison.

APPROVALS:

INTERNAL REVENUE SERVICE

Sunita B. Lough

Digitally signed by Sunita B. Lough

Signature - Sunita B. Lough

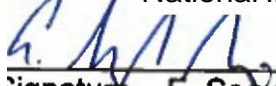
Date: 2022.02.22 14:53:09 -05'00'

Commissioner, TEGE

Title

Date

Agency: National Indian Gaming Commission



Signature - E. Sequoyah Simermeyer

Chairman

Title

2.1, 1-6U-

Date

EXHIBIT A

ITG designates the following "points of contact"

Carmen Zucker
Manager, ITG Technical

Mailing Address

Internal Revenue Service
SE:T:GE:ITG:Tech
290 Bwy- Foley Square
New York, NY 10007-1823

Telephone: (212) 436-1441
Fax: (855) 208-7170
E-Mail: carmen.b.zucker@irs.gov

Carole Oller
ITG Specialist, Technical

Mailing Address

Internal Revenue Service
SE:T:GE:ITG:Tech
515 Ninth Street, Room 221
Rapid City, SD 57701

Telephone: (605) 341-1710
Fax: (855) 240-3844
E-Mail: carole.m.oller@irs.gov

EXHIBIT B

NIGC designates the following "points of contact"

Dustin Thomas
Chief of Staff

Mailing Address

1849 C Street NW
Mail Stop #1621
Washington, DC 20240

Telephone: (202) 531-6407
Fax: (202) 632-7066
E-mail: [Dustin Thomas@nigc.gov](mailto:Dustin.Thomas@nigc.gov)

Christinia Thomas
Deputy Chief of Staff

Mailing Address

1849 C Street NW
Mail Stop #1621
Washington, DC 20240

Telephone: (202) 418-9818
Fax: (202) 632-7066
E-mail: [Christinia Thomas@nigc.gov](mailto:Christinia.Thomas@nigc.gov)