

**Memorandum of Understanding
Between
Internal Revenue Service
Office of Indian Tribal Governments
And
National Indian Gaming Commission**

Purpose of Agreement

This agreement between the Internal Revenue Service (IRS) Office of Indian Governments (ITG) and the National Indian Gaming Commission (NIGC) provides 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.

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 Titles 26 and 31, while the NIGC has responsibility for the administration of the Indian Gaming Regulatory Act (IGRA), 25 U.S.C. § 2701 *et seq.* 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.

This Agreement outlines 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 acknowledged. However both agencies also commit to exchanging information that is legally disclosable and that will assist the other agency in fulfilling its compliance responsibilities.

Operating Procedures for Both Agencies

In order to ensure the proper dissemination of information, coordinate actions where mutually beneficial and maximize consistency, each agency hereby designates point(s) of contact. Respective agency personnel will direct all information being shared, or requests for consultative assistance, through these contact points.

ITG hereby designate the following “point(s) of contact:”

Anita D. Gentry
Manager, Group 7289

Mailing Address
Internal Revenue Service
SE:T:GE:ITG:F:7289
5338 Montgomery Blvd. NE
Albuquerque, New Mexico 87109

Telephone: (505) 837-5573
Fax: 877-759-1899
E-Mail: anita.d.gentry@irs.gov

NIGC hereby designated the following “point(s) of contact:”

Dawn Houle
Chief of Staff

Mailing Address
1441 L. Street, NW
Washington, D.C. 20005

Telephone: (202) 418-9807
Fax: (202) 632-0045
E-mail: dawn_houle@nigc.gov

Christinia Thomas
Deputy Chief of Staff

Mailing Address
1441 L. Street, NW
Washington, D.C. 20005

Telephone: (202) 418-9818
Fax: (202) 632-0045
E-mail: christinia_thomas@nigc.gov

OR

These points of contact:

- Serve as the focal point of their agency for sharing information with and facilitating technical assistance to the other agency;
- Ensure that requested consultative assistance is provided in an expeditious manner;
- Verify that any information being disclosed by their respective agency to the other agency is done in conformance with statutes governing disclosure;
- Disseminate shared information to all impacted personnel within their respective agency; and
- Educate their respective agency personnel on the terms of this MOU.

Each Agency will:

- Support technical training for the other agency, through attendance and participation in relevant courses or through ad hoc participation at conferences. Such participation will be coordinated through the “points of contact;”
- Ensure that information provided under this agreement is stored and maintained in a manner that safeguards such information from unauthorized access and dissemination;
- Not reproduce or disseminate any information provided under this agreement outside their agency without prior consent of the agency that provided the information;
- 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;
- 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);

- 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; and
- 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.

Each agency may establish a system to track coordination activities.

Terms of this Agreement

This agreement is effective upon signature and may be amended at any time to accommodate unanticipated issues, with both parties' concurrence. This agreement may also be terminated by written notice to the other party.



Signature
Christie J. Jacobs
Director
Office of Indian Tribal Governments



Signature
Tracie L. Stevens
Chairwoman
National Indian Gaming Commission