

**Memorandum of Understanding**  
between  
**Internal Revenue Service**  
**Office of Indian Tribal Governments**  
and  
**National Indian Gaming Commission**

**Purpose of Agreement**

This agreement between the IRS Office of Indian Tribal 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 Internal Revenue Service 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.*, under Title 25. 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 commit to sharing expertise that will assist in fulfilling the mission of the other. 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 a single point of contact. Respective agency personnel will direct all information being shared, or requests for consultative assistance, through these contact points.

ITG hereby designates the following contact point:

**Kenneth G. Voght**  
Manager, Outreach, Planning and Review Staff

Mailing Address:  
Internal Revenue Service  
S: T: GE: ITG  
Box 227  
Buffalo, New York 14225  
  
Telephone: (716) 686-4860  
Fax: (716) 686-4818  
E-Mail: kenneth.g.voght@irs.gov

NIGC hereby designates the following contact point:

**Alan Fedman**  
Director of Enforcement

Mailing Address:  
1441 L Street, NW  
Suite 9100  
Washington, D.C. 20005

Telephone: (202) 632-7056  
Fax: (202) 632-7066  
E-mail: alan\_fedman@nigc.gov

These single points of contact are responsible to:

- 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 "single 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 the prior consent of the agency that provided the information,
- ensure that any requests for access to information provided under this agreement by entities or persons, 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. Further, in this regard, 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.



**Addendum of the Memorandum of Understanding  
between  
Internal Revenue Service  
Office of Indian Tribal Governments  
and  
National Indian Gaming Commission**

**Purpose of the Addendum**

The purpose of this Addendum is to designate a new contact point for the National Indian Gaming Commission (NIGC).

All other terms and conditions of the Memorandum of Understanding between the Internal Revenue Service, Office of Indian Tribal Governments (ITG) and the NIGC, dated May 7, 2004, shall apply.

**Operating Procedures for Both Agencies**

In order to ensure the proper dissemination of information, coordinate actions where mutually beneficial, and maximize consistency, the ITG and the NIGC each designated a single point of contact. Respective agency personnel will direct all information being shared, or requests for consultative assistance, through these contact points.

The NIGC hereby designates the following contact point:

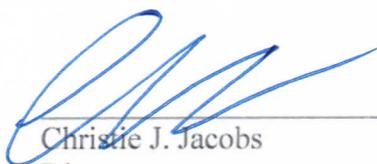
John Peterson, Director of Enforcement

Mailing Address:  
1441 L Street, NW  
Suite 9100  
Washington, DC 20005

Telephone: (202) 632-7003  
Fax: (202) 632-7066  
E-mail: John\_Peterson@nigc.gov

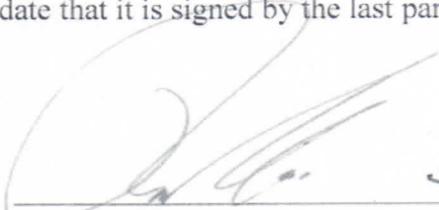
**Terms of this Agreement**

This Addendum shall be effective upon the date that it is signed by the last party to sign the agreement.



Christie J. Jacobs  
Director  
Office of Indian Tribal Governments

6/26/09  
Date



Philip N. Hogen  
Chairman  
National Indian Gaming Commission

3/19/09  
Date