

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

CC-2006-018

August 15, 2006

Subject: Coordination of Governmental
Liaison Issues

Cancel Date: Upon incorporation
into CCDM

Purpose

This notice provides procedures for the coordination of Governmental Liaison matters and supersedes N(35)000-150(c), Pilot Program for Coordination of FedState matters.

Background

The Service's Governmental Liaison program is the successor to the FedState program and includes FedFed 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 the State Gaming Commission for tax checks for gaming licensees or 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

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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.

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.

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 202-622-5674, 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,

SB/SE Government Liaison List

State	Counsel Office	Liaison Representative	Phone Number
Alabama	Birmingham	Robert West	(205)912-5464
Alaska	Anchorage	Michael McMahon	(206)220-5951 ext. 2667
Arizona	Phoenix	Robert Cuatto	(602)207-8092
Arkansas	Nashville	Nancy Hale	(615)250-5448
California	Sacramento	Neal Abreu	(916)974-5700
Colorado	Denver	Cynthia Olsen	(303)844-2214 ext. 222
Connecticut	Hartford	Debra Reale	(860)290-4070
D.C.	Washington	Ann Welhaf	(202)874-1305
Delaware	Philadelphia	James Beyer	(215)597-3442
Florida	Ft. Lauderdale	Ken Hochman	(954)423-7928
Georgia	Atlanta	Willard Timm	(404)338-7980
Hawaii	Honolulu	Peter R. Hochman	(808)539-2885
Idaho	Portland	Tom Travers	(503)326-3100 ext. 220
Illinois	Chicago	Joseph T. Ferrick	(312)386-8742
Indiana	Indianapolis	Timothy Lohrstorfer	(317)685-7934
Iowa	Omaha	Al Kerkhove	(402)221-7337
Kansas	Kansas City	James Cannon	(816)823-0909
Kentucky	Louisville	Jillena Warner	(502)566-2938
Louisiana	New Orleans	Susan Canavello	(504)558-1583
Maine	Boston	Maureen O'Brien	(617)565-7838
Maryland	Baltimore	Clare J. Brooks	(410)962-3130
Massachusetts	Boston	Maureen O'Brien	(617)565-7838
Michigan	Detroit	Robert Heitmeyer	(313)237-6430
Minnesota	St. Paul	John Schmittiel	(651)290-3473 ext. 241
Mississippi	Birmingham	Robert West	(205)912-5464
Missouri	St. Louis	Michael Bitner	(314)612-3301
Montana	Denver	Cynthia Olsen	(303)844-2214 ext. 222
Nebraska	Omaha	Al Kerkhove	(402)221-7337

Nevada	Las Vegas	Paul C. Feinberg	(702)866-5155
New Mexico	Phoenix	Robert Cuatto	(602)207-8092
New Jersey	Newark	Guy G. LaVignera	(973)645-2628
New Hampshire	Boston	Maureen O'Brien	(617)565-7895
New York	Buffalo	Ann Melzer	(716)551-5610
North Carolina	Greensboro	Blake Ferguson	(336)378-2225
North Dakota	St. Paul	John Schmittiel	(651)290-3473 ext.241
Ohio	Cincinnati	Robert Kaiser	(513)263-4867
Oklahoma	Oklahoma City	Bruce Meneely	(405)297-4830
Oregon	Portland	Tom Travers	(503)326-3100 ext.220
Pennsylvania	Philadelphia	James Beyer	(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)726-7348
Tennessee	Nashville	Nancy Hale	(615)250-5448
Texas	Austin	T. Richard Sealy	(512)499-5668
Utah	Salt Lake City	Marion Mortensen	(801)799-6627
Vermont	Boston	Maureen O'Brien	(617)565-7838
Virginia	Richmond	Deborah Stanley	(804)916-3944
Washington	Seattle	Michael McMahon	(206)220-5951 ext.2667
West Virginia	Cincinnati	Robert D. Kaiser	(513)263-4867
Wisconsin	Milwaukee	Mark Miller	(414)297-4249
Wyoming	Denver	Cynthia Olsen	(303)844-2214 ext. 222