

REDDING RANCHERIA TRIBAL POLICIES

Chapter TP 1-1000

Internal Revenue Service Protocol

April 12, 2007

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SECTION 1: PURPOSE

To ensure that the Internal Revenue Service (“IRS”) receives accurate information that it is entitled to in the administration of the federal tax laws, while at the same time respecting the unique government-to-government relationships between the United States government and the Redding Rancheria (the “Tribe”), which includes all of the Tribe’s enterprises and subordinate tribal entities.

SECTION 2: BACKGROUND AND INTENT

The Tribal Council recognizes the need of the IRS to request certain information of the Tribe in carrying out its federal responsibilities, and the Tribal Council intends, within the spirit of its government-to-government relationship, to establish uniform procedures which take into account both the sovereignty of the Tribe and the legitimate disclosure needs of the IRS.

These procedures are intended to facilitate the IRS’ review of certain information designed to assist it in enforcing the federal tax laws on a cooperative basis without the necessity of a subpoena or court order, while at the same time providing the Tribe sufficient notice to ensure that only accurate information is provided by authorized individuals on a need-to-know basis.

The IRS, in recognition of the government-to-government relationship has made provisions for a single point of contact between the Tribe and the IRS. The IRS has designated its Indian Tribal Government Division (ITG) as its primary representative for contact with Tribal Governments. In addition, the IRS has agreed that if a Tribal Council, acting in exercise of its sovereign powers, duly designates in accordance with regulatory requirements an individual or individuals as the primary point of contact with the IRS, ITG will honor that designation.

The Tribal Council intends that all contact with the IRS shall be administered formally by the Chief Executive Officer of the Redding Rancheria in such a manner as to assure that properly requested information and access to records to which the IRS is entitled is provided efficiently and effectively, and that information of any type provided to the IRS is pertinent and limited to the request made, and accurate in all respects.

Accordingly, the Tribal Council has made provisions in this policy to provide that the Chief Executive Officer shall be the single point of contact for the IRS, and that all such contact shall be carried out through the ITG.

Through this Protocol policy, the Tribe formally memorializes its support for the voluntary disclosure of information necessary to assist the IRS in enforcing the federal tax laws. Nothing in the Protocol policy, however, is to be construed as a

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waiver of the Tribe's sovereign immunity or its right to insist on due process as may be afforded through formal disclosure mechanisms or procedures.

SECTION 3: DEFINITIONS

As utilized herein, terms shall mean as follows:

- (a) Chief Executive Officer: The Chief Executive Officer of the Redding Rancheria as set forth in Chapter TP 1-300 of the Redding Rancheria Tribal Government Policies.
- (b) Chief Financial Officer: The Chief Financial Officer of the Redding Rancheria as set forth in Chapter TP 1-300 and TP 4-000 of the Redding Rancheria Tribal Government Policies.
- (c) Chief Operating Officer: The Chief Operating Officer of the Redding Rancheria as set forth in the Chapter TP 1-300 of the Redding Rancheria Tribal Government Policies.
- (d) IRS: The Internal Revenue Service of the federal government of the United States of America.
- (e) ITG: The Indian Tribal Governments Division of the IRS.
- (f) Legal Counsel: External counsel engaged from time to time to assist and represent the Redding Rancheria in legal matters, including any as may be necessary regarding matters set forth within this policy.
- (g) Tribal Attorney: The senior attorney on staff with the Redding Rancheria.

SECTION 4: DELEGATED AUTHORITY

The Chief Executive Officer (CEO) is hereby delegated authority as set forth herein and designated the single primary point of contact for the IRS.

- (a) To receive correspondence from the IRS, including requests to visit the Tribe for any purpose or for information and access to Tribal records, and to review such requests with appropriate tribal officials and staff and to respond to such requests as appropriate.
- (b) To collect such information as deemed appropriate and legally requested and to provide access to such information in such form and at such times as the CEO shall deem reasonable and responsive.

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- (c) To execute, when and as deemed appropriate, IRS Form 2848, designating legal counsel and such other persons as may be appropriate to carry out communications with the IRS.
- (d) To coordinate with the IRS, as required, regarding the provisions of this policy and the type, amount, time and place of access to information.
- (e) To appoint, in writing, additional authorized designees to act in the absence of the CEO if one of the Tribal officials listed in Section 8 are not available.
- (f) To dispute or appeal any finding of an IRS employee or agent and to provide for any necessary filing or other action to secure the rights of the Tribe when deemed in the discretion of the CEO to be appropriate.
- (g) To institute formal disclosure mechanisms or procedures when deemed necessary to protect the rights of the Tribe.
- (h) To adopt administrative rules and/or operating procedures and to provide such other written instructions to Tribal employees and entities as deemed appropriate to implement this policy.

Prior to providing any response which may bind the Tribe, or any access or records as set forth in (a)-(h) above, the CEO or designee shall consult with the Tribal Attorney or other appointed Legal Counsel.

SECTION 5: AUTHORIZED SERVICES

- (a) Use of tribal facilities for reasonable amounts of time for the purpose of conducting reviews and examinations, and providing technical assistance to the Redding Rancheria, its members and employees, and others as may be authorized by the CEO.
- (b) The reasonable cost of reproducing such records and materials as deemed appropriate for provision to IRS and legal review.
- (c) Reasonable travel and expenses, including the cost of legal counsel and staff as deemed appropriate by the CEO in carrying out communications and activities related to IRS requests.

SECTION 6: CONTACT BY THE IRS

- (a) The ITG division of the IRS shall be the single point of contact through which the IRS shall make requests to visit the Tribe, or through which information and document requests from the IRS are to be conveyed.

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- (b) Should the IRS (or any IRS employees) determine that there is a need or desire to enter the Redding Rancheria, or any of its facilities in their capacity as representatives of the IRS (whether for audit, examination, volunteer work or otherwise), the ITG shall:
- (1) Provide a written letter of inquiry addressed to;
- Chief Executive Officer
The Redding Rancheria
2000 Redding Rancheria Road
Redding, Ca 96001
- With copies to the Chief Finance Officer, Chief Operating Officer and Tribal Attorney at the same address
- (2) At a minimum, the letter shall include the following content requirements:
- (A) The initial defined purpose and scope of the inquiry or contact
(B) Identification of who the IRS wants to meet with by name, title or information category
(C) A description of what information is desired
(D) An explanation of why the information is desired and how it will be used, and
(E) A reference to the authority (if any) under which the request is made.
- (c) Requests complying with paragraph (b) above, shall provide sufficient advance notice of at least 30 days for the CEO or authorized designee to review the request with the Tribal Attorney or other appointed Legal Counsel and to prepare materials (when possible) to ensure full cooperation with applicable legal requirements and to expedite any such review once it is authorized and undertaken. If a particular request cannot provide 30 days notice, the letter of inquiry must provide an explanation for the urgency along with any applicable legal authority with regard to the timing of such request. The IRS agent shall provide contact information so that the Tribal Attorney or other consultants with a valid IRS Form 2848, may discuss by telephone or in person any issues which may become necessary to clarify the scope and purpose, and to address any advance efforts that the Tribe can undertake to prepare documentation or materials to assist with and expedite the IRS' request/review.

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- (d) No authorization under this Protocol will be presumed without an affirmative clearance letter, signed by or on behalf of the CEO. A valid clearance letter must refer to the letter of inquiry to which it relates. It must specify the persons (by name or category) that the IRS agent is permitted to speak to, the areas, office, times, and location(s) where the meeting or review shall take place, and other limitations which may be applicable to the request at hand.
- (e) To the extent that any IRS employee or agent determines the need to expand or extend the scope or purpose of any audit, examination or review that is the subject of a letter provided under paragraph (b) above, the ITG may do so by providing a supplemental written request consistent with paragraph (b) and the provisions of paragraph (c) and (d) shall apply.
- (f) Any contractual agreement related to tax matters, including, without limitation, compromise agreements, tolling agreements, voluntary compliance agreements and closing agreements, shall be valid only if approved by the Tribal Council.
- (g) This protocol shall apply to all contacts and inquiries of any sort with the Tribe, and all of its enterprises and other subordinate entities, whether incorporated or not.
- (h) Original or copies of records, documents or other materials of any sort, subject to review, audit or examination, shall not be removed from the Tribal Office unless removal was expressly requested in a properly addressed letter of inquiry and is authorized by a clearance letter signed by the Chief Executive Officer in accordance with (b) – (d) above.
- (i) Routine contacts not involving a request submitted to the Tribe pursuant to paragraph (b) above may be made by phone to the CEO or authorized designee at the Redding Rancheria general line which is (530) 225-8979. The CEO shall determine whether the routine contact should be referred to the letter of inquiry procedures set forth above.

SECTION 7: LIMITATIONS ON TRIBAL EMPLOYEES

- (a) Except for the CEO and authorized designees, as set forth herein, no officer, employee, or agent of the Redding Rancheria is authorized to communicate with the IRS in response to any request for information, audit or examination of records or information of the Tribe or any of its enterprises or other subordinate organizations unless authorized to do so by the CEO, in writing.

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- (b) Employees assigned to assist in providing information to the IRS shall limit such information, including responses to any questions associated with such information, to that which is authorized in a clearance letter issued pursuant to Section 6(d).

SECTION 8: AUTHORIZED DESIGNEE

- (a) In the absence of the CEO, the following officials, in the order provided, shall act as the single primary point of contact on behalf of the CEO;
 - (1) The Chief Financial Officer
 - (2) The Chief Operating Officer
 - (3) The Tribal Attorney
 - (4) Other authorized designee as shall be assigned in writing pursuant to Section 4 (e).
- (b) Legal Counsel or other consultants operating under a valid IRS Form 2848 shall also have contact authority as specified in the Form 2848.

SECTION 9: MEMBER CONTACTS

This Protocol shall not apply to individual tribal member tax inquiries. However, the Protocol shall apply to such inquiries to the extent that the inquiry could impose duties or liabilities upon the Tribe.

SECTION 10: SOVEREIGN IMMUNITY NOT WAIVED

Nothing in this policy is to be construed as a waiver of the Tribe's sovereign immunity or its right to insist on due process in may be afforded through formal disclosure mechanisms and procedures.

Legislative History:

Originally Adopted by Tribal Council Resolution 019-04-12-07 dated April 12, 2007