



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.86.1

DECEMBER 18, 2023

## EFFECTIVE DATE

(12-18-2023)

## PURPOSE

- (1) This transmits obsolete IRM 4.86.1, Indian Tribal Governments (ITG) Procedures, Indian Tribal Governments Administration and Policy.

## BACKGROUND

- (1) IRM 4.86.1 described the procedures, administration and policies regarding Indian Tribal Governments and the Office of Indian Tribal Governments (ITG).

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.86.1 because part of the IRM was included in IRM 4.70. The other subsections were either obsolete due to policy changes, placed in ITG Technical Resource Guides or found in other IRMs. The table below shows where each subsection can be found:

IRM Reference	Description of Disposition
All subsections of IRM 4.86.1 not listed below.	Included in IRM subsections 4.70.10, 4.70.11, 4.70.12, 4.70.13, 4.70.14, 4.70.18; removed from this IRM.
IRM 4.86.1.2, Indian Tribal Governments; IRM 4.86.1.4, Tax Administration;	The information in these subsections is in IRM 1.1.23, Organization and Staffing, Tax Exempt and Government Entities Division; removed from this IRM.
IRM 4.86.1.15, Correspondence Control	The information in this subsection is also in IRM 21.3.3, Taxpayer Contacts, Incoming and Outgoing Correspondence/Letters; removed from this IRM.

IRM Reference	Description of Disposition
<ul style="list-style-type: none"> <li>IRM 4.86.1.4.2, Outreach Activities</li> <li>IRM 4.86.1.4.3, Publications for Indian Tribal Governments</li> <li>IRM 4.86.1.6, Coordinating with Other Operating Divisions and Business Units; MOU information</li> <li>IRM 4.86.1.9, Other Federal Agencies Impacting Indian Tribal Governments</li> <li>IRM 4.86.1.10, Tribal Sovereignty Overview</li> <li>IRM 4.86.1.11, Protocol for Effective Government-to-Government Relationships</li> </ul>	<ul style="list-style-type: none"> <li>a. The information in IRM 4.86.1.4.2, Outreach Activities, is included in the TE/GE, C&amp;L Desk Guide; removed from this IRM.</li> <li>b. The information in all other noted subsections have been included in ITG Technical Resource Guides found on the ITG Knowledge Base; removed from this IRM.</li> </ul>
<ul style="list-style-type: none"> <li>IRM 4.86.1.4.1, Customer Service</li> </ul>	This subsection is no longer valid due to policy changes; removed from this IRM.

### EFFECT ON OTHER DOCUMENTS

This revision supersedes IRM 4.86.1, Indian Tribal Governments (ITG) Procedures, Indian Tribal Governments Administration and Policy, dated June 16, 2020.

### AUDIENCE

Tax Exempt and Government Entities  
Government Entities  
Indian Tribal Governments

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