



Consultation Procedures

Numerous Presidential Executive Orders set forth guidelines for all federal agencies to establish regular and meaningful consultation and collaboration with Indian Tribal Governments in the development of federal policies that have tribal implications; and to strengthen the United States government-to-government relationships with Indian Tribes. The Internal Revenue Service worked with tribal governments to develop procedures that, in the spirit of those directives, include the scheduling of periodic Consultation listening meetings. Those meetings allow federally-recognized tribal governments the opportunity to raise issues of concern and offer suggestions. Tribes may also request one-on-one Consultation meetings should they wish to discuss particular matters privately. The following guidance and information outlines the procedures for these mechanisms.

Listening Meetings

The office of Indian Tribal Governments conducts Consultation Listening meetings, which afford tribal and village representatives the opportunity to raise questions, and to offer suggestions on methods to enhance federal tax administration for tribal and village governments. Up to four such meetings are held each year in various locations throughout the country, and are announced on this web site and in ITG News. In addition, the federally-recognized tribes in the area of each meeting receive a direct mailing to the tribal leader.

Issue-Based Consultation

An Indian Tribe or group of Indian Tribes may request consultation on any issue or IRS action that may impact, or is impacting such governments. An Indian Tribe may also request consultation where it desires to seek the input of the IRS on the potential federal tax consequences of economic opportunities, local laws, agreements, or similar matters that may affect, or be of interest to, the Indian Tribe. Issue-based consultation will not result in a formal ruling from the IRS, but can be helpful as tribes determine whether they want to pursue a more formal process.

All such requests may be submitted to the Director of the office of Indian Tribal Governments at any time by [e-mail](#).

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