



*The Indian Tribal Governments Office's
Administration of the Tip Compliance
Program for Its Customer Base
Increased Voluntary Compliance*

September 8, 2006

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DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

September 8, 2006

MEMORANDUM FOR COMMISSIONER, TAX EXEMPT AND GOVERNMENT ENTITIES
DIVISION

Michael R. Phillips

FROM:

Michael R. Phillips
Deputy Inspector General for Audit

SUBJECT:

Final Audit Report – The Indian Tribal Governments Office’s
Administration of the Tip Compliance Program for Its Customer Base
Increased Voluntary Compliance (Audit # 200610027)

This report presents the results of our review of the Indian Tribal Governments (ITG) Office’s administration of the Tip Rate Determination and Education Program (Tip Program) for its customer base. The overall objective of this review was to assess the adequacy of the ITG Office’s efforts to improve compliance in the reporting of tip income by employees and employers in the Gaming Industry.

With almost \$23 billion in revenue in 2005, the Indian-owned Gaming Industry generated more revenue than all commercial gaming operations in the State of Nevada combined and is the largest gaming segment in the United States. Tribal gaming has created approximately 600,000 jobs nationwide and generated \$6.1 billion in employer and employee Social Security taxes, personal and corporate income taxes, and excise taxes in Fiscal Year (FY) 2005. According to ITG Office management, tribal entities reported \$315 million in tip income, compared to \$863 million reported by Nevada gaming entities, in Tax Year 2003.¹

Impact on the Taxpayer

Since taking over administration of the Tip Program for its customer base, the ITG Office has taken significant actions to improve compliance in the reporting of tip income by both employees and employers in the tribal Gaming Industry. ITG Office management has increased the number

¹ Tip income is higher for Nevada because its operations rely heavily on entertainment and restaurant income. Nevada entities may include tribal entities doing business in Nevada.



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of tip rate agreements from 16 to 115 and the average amount of tip income reported quarterly from approximately \$68 million to \$124 million. This shows the impact of a tip agreement on additional revenue for the Federal Government and represents taxes that are reported and paid voluntarily instead of through enforcement actions.

Synopsis

Historically, tip income has been underreported by employees. In FY 1993, the Internal Revenue Service (IRS) developed the Tip Program to help tipped employees understand and comply with the Internal Revenue Code (I.R.C.) and to make the tip compliance process more efficient through the use of voluntary tip rate agreements. The agreements make it easier for tipped employees to calculate and report their tips and to pay their taxes. The benefit of entering into a tip agreement is that, as long as employees and employers comply with the agreements, the IRS will not perform examinations of employees to determine if tip income was reported correctly or examinations of employers to determine if assessments are warranted.

The ITG office has increased the number of tip rate agreements from 16 to 115 and the average amount of tip income reported quarterly from approximately \$68 million to \$124 million.

Prior to the ITG Office becoming operational in FY 2001, the IRS had entered into only 16 agreements with tribal entities for voluntarily reporting tip income and had asserted some liabilities on tribal casinos under I.R.C. Section (§) 3121(q).² In FY 2001, the ITG Office identified tip reporting as a major compliance issue for tribal governments because of the increase in tribal gaming revenue and because the IRS previously had not had a coordinated effort to interact with tribal governments to ensure compliance with the I.R.C.

Although the ITG Office has taken significant actions to improve voluntary compliance by tribal employers and employees, some entities have declined tip rate agreements. We could not determine the impact of the ITG Office's actions to enforce compliance with I.R.C. §§ 3121(q) and 3401(f)³ for those entities not voluntarily entering into tip agreements or entities not adhering to the terms of signed agreements. Most enforcement actions started by the ITG Office were still ongoing at the end of our fieldwork. Specifically, since the beginning of FY 2005, the ITG Office had initiated tip examinations related to 13 tribal entities but had completed examinations

² I.R.C. § 3121(q) (2005) allows the IRS to assess the employer's share of taxes with respect to unreported tips under the Federal Insurance Contribution Act, I.R.C. §§ 3101-3128.

³ I.R.C. § 3401(f) (2005) relates to tips received by employees in the definition of "wages" for purposes of employment taxes.



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for only 3 tribal entities. In addition, the ITG Office has not revoked⁴ any of the tip agreements entered into between the IRS and tribal gaming entities and has not assessed any liabilities under I.R.C. § 3121(q), which was assigned to the ITG Office in June 2006 for tribal customers.

Response

We made no recommendations in this report. However, key IRS management officials reviewed it prior to issuance and agreed with the facts and conclusions presented.

Copies of this report are also being sent to the IRS managers affected by the report findings. Please contact me at (202) 622-6510 if you have questions or Nancy A. Nakamura, Acting Assistant Inspector General for Audit (Headquarters Operations and Exempt Organizations Programs), at (202) 622-8500.

⁴ If it is determined that a tribe is not adhering to the terms required in its tip agreement, revocation of that agreement should be considered. Because participation in the Tip Program is voluntary, revocation should be a last resort.



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Abbreviations

FY	Fiscal Year
GITCA	Gaming Industry Tip Compliance Agreement
I.R.C.	Internal Revenue Code
IRS	Internal Revenue Service
ITG	Indian Tribal Governments
TRDA	Tip Rate Determination Agreement



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Background

The Indian Tribal Governments (ITG) Office was established as part of the Internal Revenue Service's (IRS) Tax Exempt and Government Entities Division in Fiscal Year (FY) 2001. The ITG Office coordinates all Federal tax administration issues involving 564 Federally recognized tribes. These tribes own or control approximately 2,100 business entities, including businesses or enterprises responsible for properly reporting and paying employment taxes. Of these approximately 2,100 entities, 318 are casinos employing workers such as card dealers and restaurant staff that traditionally receive tip income.

Internal Revenue Code (I.R.C.) Sections (§) 3121(q) and 3401(f)¹ require that employees report money received as tip income to the IRS on their U.S. Individual Income Tax Returns (Form 1040).

Indian-owned casinos generated almost \$23 billion in gambling revenue for 2005, almost double the commercial gambling revenue in Nevada.

With almost \$23 billion in revenue in 2005, the Indian-owned Gaming Industry generated more revenue than all commercial gaming operations in the State of Nevada combined and is the largest gaming segment in the United States. Tribal gaming has created approximately 600,000 jobs nationwide and generated \$6.1 billion in employer and employee Social Security taxes, personal and corporate income taxes, and excise taxes in FY 2005. According to ITG Office management, tribal entities reported \$315 million in tip income, compared to \$863 million reported by Nevada gaming entities, in Tax Year 2003.²

Historically, tip income has been underreported by employees. Prior to FY 1993, to ensure compliance with the I.R.C., the IRS performed resource-intensive examinations on the individual returns of tipped employees. The examinations often resulted in significant tax assessments, which created financial burdens on the employees and their employers.

In FY 1993, the IRS developed the Tip Rate Determination and Education Program (Tip Program) to help tipped employees understand and comply with the I.R.C. and to make the tip compliance process more efficient for the IRS. The Tip Program is coordinated by the IRS Small Business/Self-Employed Division. It is intended to improve tax compliance through the use of advance voluntary compliance agreements, which, for the Gaming Industry, include Tip Rate Determination Agreements (TRDA) and Gaming Industry Tip Compliance Agreements (GITCA).

¹ I.R.C. § 3121(q) (2005) and I.R.C. § 3401(f) (2005).

² Tip income is higher for Nevada because its operations rely heavily on entertainment and restaurant income. Nevada entities may include tribal entities doing business in Nevada.



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The agreements make it easier for tipped employees to calculate and report their tips and to pay their taxes. Voluntary tip agreements establish rates for each of the tipped occupational categories in the gaming establishment; they are implemented by employers and approved by the IRS. The benefit of entering into a tip agreement is that, as long as employees and employers comply with the agreements, the IRS will not perform examinations of employees to determine if tip income was reported correctly or examinations of employers to determine if assessments under I.R.C § 3121(q)³ are warranted. This reduces the likelihood of employees receiving assessments for underreporting tip income.

This review was performed at the ITG Office National Headquarters in Washington, D.C., and the Compliance and Program Management offices⁴ in Buffalo, New York, and Lakewood, Colorado, during the period February through July 2006. The audit was conducted in accordance with *Government Auditing Standards*. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.

³ I.R.C. § 3121(q) allows the IRS to assess the employer's share of taxes with respect to unreported tips under the Federal Insurance Contribution Act, I.R.C. §§ 3101-3128.

⁴ The Compliance and Program Management Office was formerly referred to as the Outreach, Planning, and Review Office.



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Results of Review

The Indian Tribal Governments Office Has Increased Voluntary Tip Rate Agreement Participation Significantly and Is Expanding Actions to Enforce Tip Reporting Compliance

The ITG Office has taken significant actions to improve voluntary compliance in the reporting of tip income by both employees and employers in the tribal Gaming Industry. After becoming operational in FY 2001, the ITG Office identified tip reporting as a major compliance issue for tribal governments because of the increase in tribal gaming revenue and because the IRS previously had not had a coordinated effort to interact with tribal governments to ensure compliance with the I.R.C.

Prior to FY 2001, the IRS had entered into only 16 agreements with tribal entities for voluntarily reporting tip income and had asserted some liabilities on tribal casinos under I.R.C. § 3121(q). Since then, ITG Office management has taken over administration of the IRS Tip Program for the ITG Office customer base. ITG Office management has focused their efforts to improve tip income compliance by employees and employers in the tribal Gaming Industry by ensuring their customers understand their tax responsibilities and by providing the opportunity, through tip agreements, to comply with the I.R.C.

As of June 2006, the ITG Office had entered into tip agreements with an additional 99 entities and had refreshed⁵ or was reviewing 31 of the total 115 agreements that either had aged or were about to expire. Figure 1 shows the tip agreements entered into by fiscal year.

⁵ Refreshed is a term used to indicate the tip agreement may be outdated and needs a follow-up review to determine if the tip rates outlined in the agreement are appropriate.



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Figure 1: Total Tip Agreements by Fiscal Year (FYs 2000 – 2006)

Voluntary Agreements	Prior to 2001	2001	2002	2003	2004	2005	2006	Total
TRDA/GITCA ⁶	16	4	15	18	38	20	4	115

Source: Analysis of information from the ITG Office Database⁷ and information from the ITG Office Tip Compliance Coordinator.

In addition, analysis of the ITG Database, cumulative through September 30, 2005, showed employees of tribes either begin reporting tip income or show a significant increase in the amount of income reported as tips after tribes enter into tip agreements with the ITG Office. Based on a review of 105⁸ of the 115 tribal entities under a tip agreement, we determined tip income reported increased from an average of approximately \$68 million per quarter before the tip agreements to an average of approximately \$124 million per quarter after the tip agreements. Additional analysis showed 53 (50 percent) of the 105 entities did not report any tip income on their employment tax returns until after the tip agreements became effective. After the tip agreements were signed, average total quarterly tip income reported for the 53 entities increased from \$0.00 to approximately \$31 million. The average quarterly increase amount of tip income for the 53 entities was approximately \$586,000, and the median increase amount was approximately \$267,000. This shows the impact of a tip agreement on additional revenue for the Federal Government and represents taxes that are reported and paid voluntarily instead of through enforcement actions.

Although the ITG Office has taken significant actions to improve compliance in the reporting of tip income by both employees and employers, some entities have declined tip rate agreements. We could not determine the impact of the ITG Office's actions to enforce compliance with I.R.C. §§ 3121(q) and 3401(f) for those entities not voluntarily entering into tip agreements or entities not adhering to the terms of signed agreements. Most enforcement actions started by the ITG Office were still ongoing at the end of our fieldwork. Specifically, since the beginning of FY 2005, the ITG Office had initiated tip examinations related to 13 tribal entities but had

⁶ Revenue Procedure 2003-35, effective May 1, 2003, introduced the GITCA.

⁷ The ITG Office Database was developed over the past several years and contains data from the IRS' main database (Master File), the Bureau of Indian Affairs, and other sources on Indian Tribal governments and their related entities. The ITG Office Database records contain more than 200 data fields and include information such as tribal entity data, filing requirements, and line-item information from filed returns such as wages paid. The Master File is the IRS database that stores various types of taxpayer account information, including individual, business, and employee plans and exempt organizations data.

⁸ Tip information was not reviewed for 4 of 115 entities containing invalid information and 6 of 115 entities that had only recently entered into tip agreements.



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completed examinations for only 3 tribal entities. In addition, the ITG Office has not revoked⁹ any of the tip agreements entered into between the IRS and tribal gaming entities and has not assessed any liabilities under I.R.C. § 3121(q), which was assigned to the ITG Office in June 2006 for tribal customers.

The ITG Office administered the Tip Program to improve compliance

ITG Office management administered their Tip Program to be consistent with the IRS National Tip Program and to take into consideration the needs of the ITG Office customer base. The Tip Program offers tribal gaming employers the same voluntary tip agreements offered to commercial gaming employers and provides tribal gaming employers the opportunity to report tip income properly by establishing minimum tip rates for tipped employees in specific occupational categories.¹⁰ ITG Office management took the following actions to improve the Tip Program¹¹ and to improve compliance with I.R.C. §§ 3121(q) and 3401(f) for their customer base.

The ITG Office developed educational materials and made presentations to its customers

The ITG Office developed educational material and made 82 presentations to tribal officials in FYs 2001 through 2005. These presentations included information such as the benefits of participating in the Tip Program and legal responsibilities of employers (tribes) and employees. ITG Office management also communicated educational material through ITG Office newsletters distributed quarterly to tribes nationwide, on the ITG Office Internet web site, and when meeting with tribal officials to discuss other compliance issues.

The ITG Office developed a process to monitor tip agreements

The ITG Office created the Tip Coordinator position in FY 2005 with the responsibility for monitoring tip agreements and for ensuring the tribes and their employees comply with the terms of the agreements. Prior to establishment of the Tip Coordinator position, the ITG Office Tip Program was limited to securing new TRDAs and GITCAs with tribal gaming entities that did not have agreements with the ITG Office. The ITG Database is also used to monitor tip agreements and to identify aged agreements that should be assigned to ITG Office field specialists for refreshing. During FY 2006, the ITG Office Tip Coordinator identified and forwarded 22 TRDAs and 10 GITCAs to field specialists for refreshing.

⁹ If it is determined that a tribe is not adhering to the terms required in its tip agreement, revocation of that agreement should be considered. Because participation in the Tip Program is voluntary, revocation should be a last resort.

¹⁰ For the purposes of the TRDA or GITCA, a tipped employee is defined as an employee who regularly or routinely receives tip income, of at least \$20 a month, during the course of the employee's employment.

¹¹ The National Tip Program was set to expire in 2005; however, in September 2004, the Program was extended without an expiration date. With the indefinite extension of the National Tip Program, the IRS can now administer existing tip agreements without the need for employers to re-sign the agreements.



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The ITG Office has taken actions to increase the number of tip agreements with tribes

Based on interviews with ITG Office management and review of the ITG Database, we determined the ITG Office has taken actions to increase the number of tribal entities participating in tip agreements. We analyzed the ITG Database and identified 318 Class II and/or Class III gaming¹² entities (Class II and Class III gaming entities are the most likely to have tipped employees) and determined that, from October 1, 2001, through February 7, 2006, the ITG Office initiated compliance checks¹³ and tip rate solicitations¹⁴ to increase tip rate agreements with tribal entities.

Assignment of compliance checks

Based on our analysis of the 318 entities with Class II and/or III gaming, from October 1, 2001, through January 12, 2006, the ITG Office classifier assigned 134 compliance checks to ITG Office field specialists. The purpose of the compliance checks was to review the tribes' reporting requirements, including employment tax issues, and identify remedies to improve compliance, such as tip agreements for tribes that may not be reporting tip income properly. During a compliance check, if it is determined that employment tax compliance should improve if a tip agreement is entered into, the ITG Office will schedule a tip solicitation visit with the tribe to begin the process of negotiating the tip agreement. For the 134 compliance checks assigned, 50 tip solicitations were also assigned prior to, subsequent to, or concurrently with the compliance checks.

Assignment of tip rate solicitations

Based on our analysis of the 318 entities with Class II and/or III gaming, from May 1, 2002, through February 7, 2006, the ITG Office classifier assigned 189 tip rate solicitations¹⁵ to the ITG Office field specialists. The 189 tip rate solicitations included the 50 solicitations related to the compliance checks discussed above. However, the need for tip rate solicitations can be based on information other than that learned in compliance checks, such as the ITG Office field

¹² There are three classes of gaming. Class I gaming consists of social games for prizes of nominal value. Class II gaming consists of games such as bingo and lotto. Class III gaming consists of card games, dog and horse racing, and all other types of casino gaming.

¹³ During a compliance check, the ITG Office field specialist interviews key personnel in the tribal entity and inquires about other related entities and filing requirements to determine whether all record keeping and information reporting requirements are being met. Unlike an examination or audit, a compliance check does not seek to determine a tax liability for any particular period; it is voluntary, and the tribe may refuse to participate in a compliance check.

¹⁴ During a tip rate solicitation, the ITG Office field specialist meets with tribal officials to discuss tipped employee positions and to propose a tip agreement that defines specific tip income rates and/or methodologies for reporting tip income for tribal employees.

¹⁵ There were a total of 189 tip rate solicitations assigned for 160 entities; some of the 160 entities had multiple tip rate solicitations assigned.



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specialist's knowledge of the tribe or a request for a tip solicitation by tribal officials. Based upon review of the 133 tip solicitations that had been closed by the end of our fieldwork, we determined 62 (47 percent) had resulted in tip agreements. The remaining 71 tip rate solicitations were closed as follows:

- For 3 (2 percent) of 133 solicitations, tip rate agreements were refreshed.
- For 40 (30 percent) of 133 solicitations, the tribes declined proposed tip agreements; 12 of these entities were assigned later for tip examinations.
- For 7 (5 percent) of 133 solicitations, closure actions were inconclusive. For example, a solicitation may have been closed on the ITG Database, but ITG Office management may not have been notified by the tribe regarding whether the tribe would accept the tip agreement.
- For 21 (16 percent) of 133 solicitations, the solicitations were surveyed (closed prior to contacting the customer) either by the classifier, ITG Office management, or the field specialist.

Tribal gaming has experienced nearly double-digit growth in revenue every year since 1988. The National Indian Gaming Association anticipates that tribal gaming growth will slow in the future, but, when compared to the yearly double-digit growth since 1988, future growth will be sustainable and focus on expanding current facilities. ITG Office management took significant actions to help tribal employers and employees improve compliance with tip reporting requirements. The number of tip rate agreements increased from 16 to 115, and the average amount of tip income reported quarterly increased from approximately \$68 million to \$124 million. However, with 318 tribal entities offering Class II or Class III gaming, the ITG Office still has opportunities for continued improvements by helping tribal employers and employees comply with the I.R.C. §§ 3121(q) and 3401(f) requirements for reporting money received as tip income to the IRS.



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Appendix I

Detailed Objective, Scope, and Methodology

Our overall objective was to assess the adequacy of the ITG Office's efforts to improve compliance in the reporting of tip income by employees and employers in the Gaming Industry. To accomplish our objective, we:

- I. Determined if the ITG Office's Tip Rate Determination and Education Program (Tip Program) was administered effectively to identify and obtain new tip rate agreements or to update prior tip rate agreements where needed.
 - A. Interviewed ITG Office management and obtained Tip Program objectives, respective policy guidance, an overview on how the Program operated, and any plans for future efforts in the tip compliance area.
 - B. Determined how the Tip Program was communicated to tribal entities via the ITG Office's Customer Education and Outreach and other initiatives.
 - C. Determined if ITG Office employees received Tip Program training.
 - D. Determined the extent of ITG Office management's coordination with other IRS operating divisions in the implementation and execution of the Tip Program.
 - E. Determined how tip rate agreements received from tribal gaming entities were controlled and monitored to identify if the tip rates had become outdated.
 - F. Determined if the ITG Office had established a process for identifying and pursuing tip rate agreements for tribal entities that had not entered into an agreement and/or for tribal entities that had outdated agreements.
 - G. Determined, from ITG Office management, the number of tribal entities in which significant tipping was known to occur that did not have tip rate agreements.
 - H. Determined the number of instances in which ITG Office employees held Customer Education and Outreach presentations and/or workshops about the Tip Program and if the presentations resulted in securing tip agreements.



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- II. Performed analysis of the ITG Database¹ to determine the impact of ITG Office management's actions on improving compliance with tip reporting requirements.
- A. Determined the ITG Database information used for analysis was valid by relying on previous Treasury Inspector General for Tax Administration audit work² that used and established the validity of the data. We determined the IRS Master File information was valid by relying on the Treasury Inspector General for Tax Administration Information Systems Programs Electronic Data Processing Audit Support group's documentation ensuring the data extracted from the Business Master File were an exact replica and the character of the data were not changed.
 - B. Analyzed tip rate agreement information in the ITG Database, cumulative through September 30, 2005.
 - C. Analyzed the ITG Database and related Master File data and evaluated the effect of tip rate agreements on tip income (i.e., Federal Insurance Contribution Act³ tax assessments, penalties, no change).
 - D. Analyzed the ITG Database and evaluated the effect of compliance checks on tip rate agreements.

¹ The ITG Office Database was developed over the past several years and contains data from the IRS' main database (Master File), the Bureau of Indian Affairs, and other sources on Indian Tribal governments and their related enterprises. The ITG Office Database records contain more than 200 data fields and include information such as tribal entity data, filing requirements, and line-item information from filed returns such as wages paid. The Master File is the IRS database that stores various types of taxpayer account information, including individual, business, and employee plans and exempt organizations data.

² *The Process for Assigning Cases Should Be Strengthened to Provide Better Coverage to Indian Tribal Governments Most in Need of Compliance Checks* (Reference Number 2004-10-191, dated September 2004) and *The Indian Tribal Governments Office Can Improve the Effectiveness, Consistency, and Efficiency of Compliance Checks* (Reference Number 2005-10-158, dated September 2005).

³ The Federal Insurance Contribution Act, I.R.C. §§ 3101-3128.



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Appendix II

Major Contributors to This Report

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Appendix III

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