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## **Shake-Ups and Changes at the Tax-Exempt Bond Branch.**

The IRS has announced that it will combine the Tax-Exempt Bonds Branch and the Indian Tribal Government Branch of the IRS Office of Tax Exempt and Government Entities (TE/GE). The new combined entity will be headed by Christie Jacobs, who has long been the Director of the Indian Tribal Government Branch. (Though Ms. Jacobs apparently does not have any experience with tax-exempt bonds, Sunita Lough, the Commissioner of TE/GE, assures us that Ms. Jacobs is a “very smart person” and “very capable.”) The Tax-Exempt Bonds Branch has been without a permanent Director since Rebecca Caldwell-Harrigal left the post in December 2016 (Imraan Khakoo served as acting Director in the meantime).

Formerly, the IRS Tax-Exempt Bonds Branch was divided into a Field Operations division (focusing on examinations) and a Compliance and Program Management (CPM) division (which, among other things, oversaw the administration of the VCAP program). As part of the reorganization, CPM will cease to exist, and its operations will be spread between a Compliance, Planning and Classification group that will span the full breadth of TE/GE (which includes some areas other than TEB and the Indian Tribal Government Branch), and a smaller, core “technical support” group that will continue to exist within TEB after it is combined with the Indian Tribal Government group. It is unclear whether this reallocation of resources will allow TEB to focus more attention and energy on examinations.

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By Johnny Hutchinson on April 3, 2017

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