

## **Introductions**

*ATCL introduces himself/herself.*

*All participants introduce themselves.*

*Conference Participants (Ideally): ATCL; Appeals TMs and Consultants; All ATMs  
Taxpayer; Representatives*

*Compliance (LB&I) Team*

*All Managers for the LB&I Team (Int'l, FP, Engineer, etc.)*

*Territory Manager*

*If requested by LB&I, Field Counsel (assigned to the case)*

## **Purpose of Meeting**

*This is a planning meeting to prepare for the case conference.*

*We encourage both parties to continue to discuss any relevant disagreements prior to the first conference in order to reach agreement on any factual and legal disputes. We hope that any discussion will result in a narrowing of the scope of the dispute which will result in a more efficient conference on {insert date}.*

## **Administrative Matters**

*Conference details (date, time, location ...)*

*Compliance/TP should provide a list of final conference attendees.*

*TEFRA issues?*

*Statute issues?*

*Will the case be subject to Joint Committee review?*

## **Review the issues that will be addressed**

*This will provide clarification of the specific issues to be conferenced.*

*Schedule of adjustments discussed and confirmed.*

*Were there any settlement or resolution proposal attempts?*

*Were there any barriers to settlement or resolution that were identified?*

## **Set expectations and vision for the conference**

*Be prepared to work towards a settlement in one conference.*

*Compliance or the taxpayer will lead off with their presentation.*

*Each party should be prepared to present their issues and respond to any questions from the other party.*

*Compliance will be allowed to remain for the Taxpayer's presentation of the issues.*

*Any arguments or information should be provided no later than 45 days prior to the conference.*

*Each participant should provide responses to Appeals questions at least 2 weeks prior to the conference.*

*In order to assist in narrowing the scope of the dispute, each participant should immediately notify Appeals whenever it has been determined that an issue will be dropped by the party and no longer pursued within Appeals. (This could occur, for example, if a recent court case has been decided.)*

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*Each participant should be aware that any informal document that is used to memorialize the settlement may be subject to Joint Committee review.*

*Explain any Review & Concurrence requirements that may impact settlements that are reached at the conference.*

## **Discuss the role each participant will have at the conference**

*Effective communication is essential in resolving the issues.*

*Appeals' role as the decision maker on the disputed issues for the Internal Revenue Service and we will facilitate communication between the parties (the taxpayer and Compliance) and assess the strengths and weaknesses of both sides to help resolve the issues.*

*Compliance and the taxpayer/POA both have a role during the conference that should focus on participating in a discussion to resolve the issues.*

*All parties (TP/POA, Compliance, and Appeals) are required to be prepared to settle the issue in one conference.*

**Vision for the conference**

*Compliance and Taxpayer present the issues.*

*All parties may ask for clarification, provide clarification and ask questions during the presentations.*

*Ideally everyone is still in the room.*

*Alternative conferencing techniques, including mediation, may be used at the ATCL's discretion during the conference, but only if agreed to by both parties.*

*When appropriate the ATCL will work toward a three-party resolution.*

*All parties should be ready to discuss and entertain settlement offers during the first conference.*

*If no resolution is reached with the parties, the ATCL will seek to settle the issue(s) at the conclusion of the mediation session or in a separate session as necessary.*

**Benefits to the conferencing process**

*Reinforces Appeals' quasi-judicial role in resolving tax disputes.*

*Promotes efficient resource utilization.*

*Potential to reach resolution faster.*

*Promotes earlier certainty for the issue, which includes how it is handled in subsequent cycles.*