**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.*