

Exhibit 1: Process and Procedures

The ATCL has overall responsibility for planning and controlling the progress of the case throughout this process. The ATCL is responsible for:

- organizing an Appeals Team;
- holding an Expectation's Conference Call with all parties present, including the Appeals Team, Compliance and the Taxpayer and/or their Representative, to;
 - address administrative issues, including date, time, location and names of attendees at the conference;
 - discuss the role of each participant at the conference;
 - discuss case file concerns involving TEFRA issues, statutes, Joint Committee review issues, etc.;
 - confirm and address unagreed issues on the Schedule of Adjustments;
 - identify and address any barriers to settlement that were previously identified;
 - set forth expectations and ground rules for the conference; and
 - follow-up by mail or, if appropriate, by e-mail with an Expectations Letter to the Taxpayer, which reiterates the points made during the call.
- distributing any upfront questions to the parties with responses required at least 2 weeks prior to the conference (responses will be shared with the parties);
- requiring both parties to provide any new arguments or information not in the administrative file no later than 45 days prior to the conference;
- hosting a conference in which both parties are present while each presents its position regarding the issues in dispute;
- focusing conference participants on discussions so that Appeals can narrow or resolve factual or legal differences; and
- maintaining ongoing communications.

Compliance will be excused after both parties have made their presentations, and all relevant questions have been addressed to the satisfaction of the ATCL. Settlement negotiation will then begin between Appeals and the Taxpayer and/or their Representatives.