

Exhibit 2: Sample Agenda for Expectations Call

(This sample agenda provides guidelines for the ATCL to follow with the actual agenda being customized for each individual case.)

Introductions

*Appeals Team Case Leader (ATCL) introduces himself/herself.
All participants introduce themselves.
Conference Participants: ATCL; Appeals Team Members and Consultants;
Appeals Team Managers
Taxpayer; Authorized Representatives
Compliance (Large Business and International (LB&I)) Team;
LB&I Team Managers
If requested by LB&I, Field Counsel (assigned to the case)*

Purpose of Meeting

Explain the Expectations Call
This expectations call is a planning meeting to prepare for the case conference. We encourage both parties to continue to discuss any relevant disagreements prior to the 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 productive conference on {insert date}.

Explain the Expectations Letter
After the meeting, the ATCL will follow-up by mail or, if appropriate, by e-mail with an Expectations Letter to the Taxpayer and/or their Representative, which reiterates the points made during the call.

Conferencing Initiative

Explain the Conferencing Initiative
ATCLs handle the largest most complex cases in Appeals. Since May of 2017, Appeals has been conducting a pilot where both parties are present during the presentation of the issues at the conference. This case is part of the ATCL Conferencing Initiative. Settlement discussions for cases in this initiative will be held between the ATCL and the Taxpayer and/or their Representative without Compliance present. Mediation will be made available only if both parties agree. This pilot is not intended to change the traditional Appeals session into a required mediation session.

Explain the Survey
After the case is closed, both the Taxpayer's representative and Compliance will receive an anonymous survey to provide them an opportunity to provide feedback concerning the initiative.

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.
Are there any issues or arguments that are no longer being pursued?*

Set expectations and vision for the conference

*Compliance or the Taxpayer and/or their Representative will lead off with their presentation.
Each party should be prepared to present their issues and respond to any questions.
Both parties will remain during the presentation of the issues.
After the conference, Compliance will be excused and settlement discussions will be between the ATCL and the Taxpayer and/or their Representative.*

In advance of conference

*Each participant should provide responses to Appeals questions at least 2 weeks prior to the conference (responses will be shared with the parties).
Any new arguments or information should be provided no later than 45 days 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.)*

Discuss the role each participant will have at the conference

*Effective open communication among the parties is essential in resolving the issues.
ATCL has overall responsibility for planning and controlling the progress of the conference and setting appropriate ground rules as necessary.
Appeals' role will be the decision maker on the disputed issues and to assess the strengths and weaknesses of both sides to help resolve the issues.
Compliance and the Taxpayer and/or their Representative have a role during the conference to explain their positions; this will assist Appeals in narrowing or resolving factual or legal differences.
Compliance and the Taxpayer and/or their Representative present their positions on the issues.
ATCL will focus conference participants on a goal to resolve any factual or legal discrepancies while both parties are present.
Mediation may be used by the ATCL, but only if agreed to by both parties.
After the conference, the Taxpayer and/or their Representative should be ready to discuss settlement of the issues with the ATCL.*