



Benefits and Exempt Organizations); and for International issues - to the Field Service Special Counsel (for the Region) to the Associate Chief Counsel (International). The request may be made by either telephone, e-mail, or facsimile message. A formal written request for a presubmission conference is unnecessary.

(a) *Arranging the Presubmission Conference.* The National Office representative will determine whether doubt exists regarding the appropriate form of advice in light of the provisions of CCDM 35(274) and whether a presubmission conference would be beneficial to the advice rendering process. The National Office representative will, if appropriate, schedule a conference call between the Field and National Office representatives to be held as soon as possible.

(b) *Field and National Office Representatives.* The National Office representatives as well as managers and attorneys from the appropriate branches and divisions with subject matter jurisdiction may participate in the telephone conference, depending on the significance, novelty, and complexity of the proposed requested advice. If the case involves an ISP issue, the Field Service ISP coordinator may participate. The Field may select its representatives based on its view of the significance, novelty, and complexity of the proposed requested advice, and may invite Examination or Appeals representatives to take part in the presubmission conference. The National Office, however, will not hold presubmission conferences with Examination or Appeals representatives unless a Field attorney participates.

(c) *Presubmission Conference Materials.* Prior to holding the presubmission conference, the Field will be responsible for providing the National Office with sufficient information to understand the particular facts of the case or issue and the nature of the proposed requested advice. Depending on the complexity of the facts and issue, the information may be provided orally or summarized in an e-mail message or other documentation forwarded to the National Office representative. Additional information as necessary for the presubmission conference may be requested.

(2) *Outcome of the Presubmission Conference.* The conferees will determine the appropriate form of advice during the conference. In certain cases, the National Office representatives may request additional information or time to determine the proper form for rendering advice.

(a) *Field Service Advice Recommended.* If the conferees agree that Field Service Advice is appropriate, the National Office representatives will assist the Field in drafting the issue statement for the proposed request. The appropriate office will formally assign the request for advice immediately if sufficient information has been received. Otherwise, the Field will submit a formal request for Field Service Advice on the basis of the agreed issue statement.

(b) *Other Form of Advice Recommended.* If the conferees agree that Field Service Advice is inappropriate as to a particular proposal, the conferees may still discuss whether Field Service Advice is appropriate as to factual development,

strategic, or tactical aspects of the case or issue. The Field representatives may also discuss requesting Technical Advice, or some other form of national advice, with Examination or Appeals, as appropriate, and the National Office function with subject matter jurisdiction.

(c) *Application of Well Settled Principles of Law.* If the proposed requested advice may be provided with a high degree of certainty by applying well-settled principles of law to the facts of the particular case, the National Office representatives may conclude the conference by issuing informal advice. The Field may then provide assistance to Examination or Appeals consistent with that advice. The National Office representatives, however, may request that the Field submit a copy of any subsequent legal advice based on the presubmission conference for post-review in accord with the procedures set forth in CCDM (35)3(19)4:(4).

(d) *Conference Summary.* Immediately following the presubmission conference, the National Office representative will prepare a short summary of the conference and provide a copy to the participating National Office and Field representatives. The summary will include the conclusions and agreements reached by the conferees, and, if appropriate, the agreed issue statement for the Field Service Advice request or a recapitulation of the informal advice issued during the conference.

for           /s/ Daniel J. Wiles            
          JUDITH C. DUNN  
          Associate Chief Counsel  
          (Domestic)