

Tier I Issues (Non-Tax Shelter) At a Glance

<i>As of 4/21/08</i>	§118 Abuse	R&E Credit Claims	Section 482 Cost Sharing	Foreign Tax Credit Generators	Int'l Hybrid Instrument Transaction	Domestic Production Deduction IRC §199	Mixed Service Costs	Gov't Settlements	§936 Exit Strategies	Backdated Stock Options	Foreign Earnings Repat - IRC 965
Issue Owner	Lavena Williams	Lavena Williams	Patricia Chaback	Walter Harris	Walter Harris	Charles Brantley	Keith Jones	Sergio Arellano	Sergio Arellano	Laura M. Prendergast	Barry Shott
Lead TA	Kathy Follis	Lee Keenan	Matthew Hartman	Mark English	Deborah Childers	Sandra Frost	Frank Genet	John Tucker FCA	Matthew Hartman	Jay Jensen	Nancy Johnson
			Jon Tamaki	Linda Azen		Robert Schnuriger		Greg Pierce EPA	Jim Guidone	Martin Heffron	
Lead Counsel	Anthony Kim	Anthony Kim	Michelle Korbass	Marvis Knospe	Steve Tillem	Charles Buxbaum	Marc Shapiro	Kirk Chaberski	Jim Lanning	Michael Corrado	Glenn McLoughlin
Risk Analysis	Audit Team makes risk analysis	Audit Team makes risk analysis	Audit Team makes risk analysis	Mandatory Exam	Mandatory Exam	Mandatory if material*	PHASE I - follow ASP PHASE II - Audit team makes risk analysis	Mandatory if material*	Mandatory examination cases will be directly notified	Mandatory if material*	Mandatory if material*
Industry Director Directives	IDD #1 - 12/28/06	IDD #1 - 4/4/07	IDD #1 - 4/5/07	IDD #1 - 3/11/08	IDD #1 - 6/15/07	IDD #1 - 12/6/06	IDD #1 - 6/8/06	IDD #1 - 5/30/07	IDD #1 - 2/2/07	IDD #1 - 6/15/07	IDD #1 - 10/2/07
	IDD #2 - 4/2/07	IDD #2 - 8/26/05	IDD #2 - 3/21/08			IDD #2 - 8/24/07	IDD #2 - 5/1/07	IDD #2 - 9/14/07	IDD #2 - 2/13/08	IDD #2 - 4/22/08	IDD #2 - 4/21/08
	IDD #3 - 10/5/07	IDD #3 is planned for June 2008					IDD #3 - 5/2/07			IDD #2 moves issue to Tier II	
Key UIL Codes	118.01-02 118.01-03 61.40-02	41.00-00 to 41.55.09	482.11-11 482.11-12	901.13-00	385.04-07 385.04-08	199.00-00 to 199.08-00	263A-07-00 263A.06-01	162.21-17 to 162.21.22	482.09-00 to 482.11-00 367.30-00	162.40-00 422.06-00 409A.01-00	965.00-00 to 965.05-00
Guidance	USF Appeals Settlement Guidelines 2004	Notice 2002- 44	Coordinated Issue Paper - Sec. 482 CSA Buy-In Adjustments	Appeals Coordinated Issue	General Legal Advice	Final Regulations	Revenue Ruling 2005- 53	Audit Guidelines on Government Settlements	Notice 2005- 21		Notice 2005- 64
	Revenue Ruling 2007- 31		Proposed Regulations			Final TIPRA Regulations	Proposed Regulations	Audit Guidelines on Environ. Settlements	Audit Guidelines		Notice 2005- 38:
											Notice 2005- 10

* **Contact IMT**