



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MEMORANDUM FOR: Hal Hicks
Associate Chief Counsel (International)

FROM: Matthew W. Frank, APA Program Director

DATE: August 6, 2004

SUBJECT: APA Quarterly Report for FY 2004,
Third Quarter Ending 6/30/04

The following are the APA Program's results for the third quarter of FY 2004 ("Q3").

APAs Completed

The APA Program completed 21 APA matters in Q3, consisting of 11 bilateral APAs, 8 unilateral APAs and 2 unilateral amendments.

Negotiating-Position Papers

The APA Program completed 8 bilateral negotiating position papers in Q3.

Annual Reports

The APA Program completed its review of and closed 48 annual reports in Q3.

New Matters

The APA Program received 27 new APA matters in Q3, including 17 bilateral and 8 unilateral APAs and 2 unilateral amendments. There were 2 unilateral withdraws during Q3.

APA Inventory

The APA Program has an ending inventory of 228 open matters.¹ This consists of 162 bilateral and 66 unilateral matters.²

Attached for your information is the APA issuance report and open inventory reports as of June 30, 2004. Please contact me at (202) 435-5222 if any additional information is required.

Respectfully submitted,

Matthew W. Frank
APA Program Director

Attachments

cc: LMSB Commissioner
Director, International
National Director of Appeals
LMSB Division Counsel

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1. This equals beginning Q3 inventory of 224 matters, plus 27 receipts, less 21 closures and 2 withdrawals { $224 + 27 - 21 - 2 = 228$ }.
 2. The 228 open matters include 14 pending dollar filings (9 bilateral and 5 unilateral).
Thus
 - \$ The APA Program has an inventory of 214 active cases, i.e., 228 open matters less 14 pending dollar filings.
 - \$ The 214 active cases consist of 153 bilateral cases (162 total bilateral matters less 9 pending bilateral dollar filings) and 61 unilateral cases (66 total unilateral matters less 5 pending unilateral dollar filings).
 - \$ The APA Program has forwarded 75 of the 153 active bilateral matters to Competent Authority. Thus, the APA Program has a current working inventory of 139 cases, consisting of 78 bilateral (153 active bilateral cases less 75 forwarded to Competent Authority) and 61 active unilateral cases.