



OFFICE OF
CHIEF COUNSEL

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

MEMORANDUM FOR: Steven Musher
Associate Chief Counsel (International)

FROM: Craig A. Sharon, APA Program Director

DATE: April 29, 2009

SUBJECT: APA Quarterly Report for FY 2009,
Second Quarter Ending 3/31/09

The following are the APA Program's results for the second quarter of FY 2009 ("Q2").

APAs Completed

The APA Program completed 20 APA matters in Q2, consisting of 6 unilateral APAs and 14 bilateral APAs.

Negotiating-Position Papers

The APA Program completed 4 bilateral negotiating position papers in Q2.

Annual Reports

The APA Program completed its review of and closed 42 annual reports in Q2.

New Matters

The APA Program received 31 new APA matters in Q2, consisting of 18 bilateral matters and 13 unilateral APA matters.

APA Inventory

The APA Program has an ending inventory of 314 open matters.¹ This consists of 250 bilateral and 64 unilateral matters.²

Attached for your information is the APA issuance report and open inventory reports as of March 31, 2009. Please contact me at (202) 435-5222 if any additional information is required.

Respectfully submitted,

Craig A. Sharon
APA Program Director

Attachments

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

1. This equals beginning Q2 inventory of 303 matters, plus 31 receipts, less 20 closures ($303 + 31 - 20 = 314$). There were seven (7) inventory adjustments made. These adjustments made the beginning inventory 303 as of January 1, 2009, instead of 296.

2. The 314 open matters include 23 pending dollar filings (11 bilateral and 12 unilateral). Thus

- The APA Program has an inventory of 291 active cases, i.e., 314 open matters less 23 pending dollar filings.
- The 291 active cases consist of 239 bilateral cases (250 total bilateral matters less 11 pending bilateral dollar filings) and 52 unilateral cases (64 total unilateral matters less 12 pending unilateral dollar filings).
- The APA Program has forwarded 100 of the 239 active bilateral matters to Competent Authority. Thus, the APA Program has a current working inventory of 191 cases, consisting of 139 bilateral (239 active bilateral cases less 100 forwarded to Competent Authority) and 52 active unilateral cases.