



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 9, 2010

SUBJECT: Revised APA Quarterly Report for FY 2010,  
Second Quarter Ending 3/31/10

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The following are the APA Program's revised results for the second quarter of FY 2010 ("Q2").

### **APAs Completed**

The APA Program completed 17 APA matters in Q2, consisting of 8 withdrawals, 1 unilateral APA and 8 bilateral APAs.

### **Negotiating-Position Papers**

The APA Program completed 11 bilateral negotiating position papers in Q2.

### **Annual Reports**

The APA Program completed its review of and closed 84 annual reports in Q2.

### **New Matters**

The APA Program received 24 new APA matters in Q2, consisting of 16 bilateral matters and 8 unilateral APA matters.

### **APA Inventory**

The APA Program has an ending Q2 inventory of 359 open matters.<sup>1</sup> This consists of 290 bilateral and 69 unilateral matters.<sup>2</sup>

Attached for your information is the APA issuance report and open inventory reports as of March 31, 2010. Please contact me at (202) 435-5222 if any additional information is required.

Respectfully submitted,

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Craig A. Sharon  
APA Program Director

#### Attachments

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

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1. This equals beginning Q2 inventory of 352 matters, plus 24 receipts, less 17 closures ( $352 + 24 - 17 = 359$ ).
  2. The 359 open matters include 19 pending dollar filings (13 bilateral and 6 unilateral). Thus,
    - The APA Program has an inventory of 340 active cases, i.e., 359 open matters less 19 pending dollar filings.
    - The 340 active cases consist of 277 bilateral cases (290 total bilateral matters less 13 pending bilateral dollar filings) and 63 unilateral cases (69 total unilateral matters less 6 pending unilateral dollar filings).
    - The APA Program has forwarded 102 of the 340 active bilateral matters to Competent Authority. Thus, the APA Program has a current working inventory of 238 cases, consisting of 175 bilateral (277 active bilateral cases less 102 forwarded to Competent Authority) and 63 active unilateral cases.