



OFFICE OF  
CHIEF COUNSEL

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

MEMORANDUM FOR: Steven Musher  
Associate Chief Counsel (International)

FROM: John E. Hinding, Director, APA Program

DATE: May 23, 2011

SUBJECT: APA Quarterly Report for FY 2011,  
Second Quarter Ending 3/31/11

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The following are the APA Program's results for the second quarter of FY 2011 ("Q2").

#### **APAs Completed**

The APA Program completed 10 APA matters in Q2, consisting of 5 withdrawals, 1 unilateral APA, and 4 bilateral APAs.

#### **Negotiating-Position Papers**

The APA Program completed 13 bilateral negotiating position papers in Q2.

#### **Annual Reports**

The APA Program completed its review of and closed 61 annual reports in Q2.

#### **New Matters**

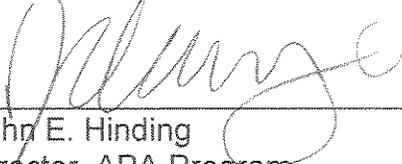
The APA Program received 20 new APA matters in Q2, consisting of 15 bilateral matters and 5 unilateral APA matters.

#### **APA Inventory**

The APA Program has an ending Q2 inventory of 410 open matters.<sup>1</sup> This consists of 321 bilateral and 89 unilateral matters.<sup>2</sup>

Attached for your information is the APA issuance report and open inventory reports as of March 31, 2011. Please contact me at (202) 435-5222 if any additional information is required.

Respectfully submitted,



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John E. Hinding  
Director, APA Program

Attachments

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1. This equals beginning Q2 inventory of 400 matters, plus 20 receipts, less 10 closures ( $400 + 20 - 10 = 410$ ).
  2. The 410 open matters include 18 pending dollar filings (13 bilateral and 5 unilateral). Thus,
    - The APA Program has an inventory of 392 active cases, i.e., 410 open matters less 18 pending dollar filings.
    - The 392 active cases consist of 308 bilateral cases (321 total bilateral matters less 13 pending bilateral dollar filings) and 84 unilateral cases (89 total unilateral matters less 5 pending unilateral dollar filings).
    - The APA Program has forwarded 116 of the 308 active bilateral matters to Competent Authority. Thus, the APA Program has a current working inventory of 276 cases, consisting of 192 bilateral (308 active bilateral cases less 116 forwarded to Competent Authority) and 84 active unilateral cases.