



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, APA Program Deputy Director

DATE: January 20, 2011

SUBJECT: APA Quarterly Report for FY 2011,  
First Quarter Ending 12/31/10

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The following are the APA Program's results for the first quarter of FY 2011 ("Q1").

**APAs Completed**

The APA Program completed 31 APA matters in Q1, consisting of 2 withdrawals, 10 unilateral APAs, and 19 bilateral APAs.

**Negotiating-Position Papers**

The APA Program completed 15 bilateral negotiating position papers in Q1.

**Annual Reports**

The APA Program completed its review of and closed 113 annual reports in Q1.

**New Matters**

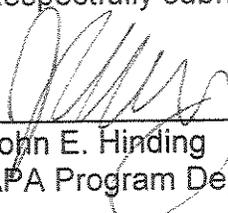
The APA Program received 27 new APA matters in Q1, consisting of 20 bilateral matters and 7 unilateral APA matters.

**APA Inventory**

The APA Program has an ending Q1 inventory of 400 open matters.<sup>1</sup> This consists of 315 bilateral and 85 unilateral matters.<sup>2</sup>

Attached for your information is the APA issuance report and open inventory reports as of December 31, 2010. Please contact me at (202) 435-5156 if any additional information is required.

Respectfully submitted,



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John E. Hinding  
APA Program Deputy Director

Attachments

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1. This equals beginning Q1 inventory of 404 matters, plus 27 receipts, less 31 closures ( $404 + 27 - 31 = 400$ ).
  2. The 400 open matters include 50 pending dollar filings (41 bilateral and 9 unilateral). Thus,
    - The APA Program has an inventory of 350 active cases, i.e., 400 open matters less 50 pending dollar filings.
    - The 350 active cases consist of 274 bilateral cases (315 total bilateral matters less 41 pending bilateral dollar filings) and 76 unilateral cases (85 total unilateral matters less 9 pending unilateral dollar filings).
    - The APA Program has forwarded 108 of the 274 active bilateral matters to Competent Authority. Thus, the APA Program has a current working inventory of 242 cases, consisting of 166 bilateral (274 active bilateral cases less 108 forwarded to Competent Authority) and 76 active unilateral cases.