



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: February 15, 2012

SUBJECT: APA Quarterly Report for FY 2012,
First Quarter Ending 12/31/11

The following are the APA Program's results for the fourth quarter of FY 2012 ("Q1").

APAs Completed

The APA Program completed 12 APA matters in Q1, consisting of 1 withdrawals, 2 unilateral APA, and 9 bilateral APAs.

Negotiating-Position Papers

The APA Program completed 7 bilateral negotiating position papers in Q1.

Annual Reports

The APA Program completed its review of and closed 145 annual reports in Q1.

New Matters

The APA Program received 19 new APA matters in Q1, consisting of 11 bilateral matters and 8 unilateral APA matters.

APA Inventory

The APA Program has an ending Q1 inventory of 445 open matters.¹ This consists of 352 bilateral and 93 unilateral matters.²

Attached for your information is the APA issuance report and open inventory reports as of December 31, 2011. Please contact me at (202) 435-5156 if any additional information is required.

Respectfully submitted,

John E. Hinding
Director, APA Program

Attachments

1. This equals beginning Q4 inventory of 438 matters, plus 18 receipts, less 12 closures ($438 + 19 - 12 = 445$).

2. The 445 open matters include 26 pending dollar filings (19 bilateral and 7 unilateral). Thus,

- The APA Program has an inventory of 419 active cases, i.e., 445 open matters less 26 pending dollar filings.
- The 419 active cases consist of 333 bilateral cases (352 total bilateral matters less 19 pending bilateral dollar filings) and 86 unilateral cases (93 total unilateral matters less 7 pending unilateral dollar filings).
- The APA Program has forwarded 120 of the 333 active bilateral matters to Competent Authority. Thus, the APA Program has a current working inventory of 299 cases, consisting of 213 bilateral (333 active bilateral cases less 120 forwarded to Competent Authority) and 86 active unilateral cases.