



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: July 23, 2010

SUBJECT: APA Quarterly Report for FY 2010,
Third Quarter Ending 6/30/10

The following are the APA Program's revised results for the third quarter of FY 2010 ("Q3").

APAs Completed

The APA Program completed 16 APA matters in Q3, consisting of 2 withdrawals, 6 unilateral APAs, and 8 bilateral APAs.

Negotiating-Position Papers

The APA Program completed 18 bilateral negotiating position papers in Q3.

Annual Reports

The APA Program completed its review of and closed 78 annual reports in Q3.

New Matters

The APA Program received 34 new APA matters in Q3, consisting of 21 bilateral matters and 13 unilateral APA matters.

APA Inventory

The APA Program has an ending Q3 inventory of 378 open matters.¹ This consists of 301 bilateral and 77 unilateral matters.²

Attached for your information is the APA issuance report and open inventory reports as of June 30, 2010. 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 Q3 inventory of 360 matters, plus 34 receipts, less 16 closures ($360 + 34 - 16 = 378$). The beginning Q3 inventory includes one adjustment (+1) to the closing Q2 inventory.

2. The 378 open matters include 22 pending dollar filings (14 bilateral and 8 unilateral). Thus,

- The APA Program has an inventory of 356 active cases, i.e., 378 open matters less 22 pending dollar filings.
- The 356 active cases consist of 287 bilateral cases (301 total bilateral matters less 14 pending bilateral dollar filings) and 69 unilateral cases (77 total unilateral matters less 8 pending unilateral dollar filings).
- The APA Program has forwarded 113 of the 287 active bilateral matters to Competent Authority. Thus, the APA Program has a current working inventory of 243 cases, consisting of 174 bilateral (287 active bilateral cases less 113 forwarded to Competent Authority) and 69 active unilateral cases.