



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 10, 2012

SUBJECT: APA Quarterly Report for FY 2011,
Fourth Quarter Ending 9/30/11

The following are the APA Program's results for the fourth quarter of FY 2011 ("Q4").

APAs Completed

The APA Program completed 19 APA matters in Q4, consisting of 2 withdrawals, 3 unilateral APA, and 14 bilateral APAs.

Negotiating-Position Papers

The APA Program completed 19 bilateral negotiating position papers in Q4.

Annual Reports

The APA Program completed its review of and closed 63 annual reports in Q4.

New Matters

The APA Program received 39 new APA matters in Q4, consisting of 36 bilateral matters and 3 unilateral APA matters.

APA Inventory

The APA Program has an ending Q4 inventory of 438 open matters.¹ This consists of 350 bilateral and 88 unilateral matters.²

Attached for your information is the APA issuance report and open inventory reports as of September 30, 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 Q3 inventory of 418 matters, plus 39 receipts, less 19 closures ($418 + 39 - 19 = 438$).

2. The 438 open matters include 29 pending dollar filings (26 bilateral and 3 unilateral). Thus,

- The APA Program has an inventory of 409 active cases, i.e., 438 open matters less 29 pending dollar filings.
- The 409 active cases consist of 324 bilateral cases (350 total bilateral matters less 26 pending bilateral dollar filings) and 85 unilateral cases (88 total unilateral matters less 3 pending unilateral dollar filings).
- The APA Program has forwarded 122 of the 324 active bilateral matters to Competent Authority. Thus, the APA Program has a current working inventory of 287 cases, consisting of 202 bilateral (324 active bilateral cases less 122 forwarded to Competent Authority) and 85 active unilateral cases.