MEMORANDUM FOR JOHN STAPLES
ASSOCIATE CHIEF COUNSEL (INTERNATIONAL)

FROM: Sean F. Foley, APA Program Director

SUBJECT: APA Quarterly Report for FY 2002,
First Quarter Ending 12/31/01

The following are the APA Program’s results for the first quarter of FY 2002 (“Q1”).

APAs Completed

The APA Program completed 13 APA matters in Q1. That number consists of 2 bilateral APAs (0 renewals), 9 unilateral APAs (2 renewals), and 2 amendments (1 unilateral and 1 bilateral).

Negotiating-Position Papers

The APA Program completed 20 bilateral negotiating position papers in Q1, six of which involved renewal APA requests.

Annual Reports

The APA Program completed its review of, and closed, 62 annual reports in Q1.

New Matters

The APA Program received 21 new APA matters in Q1. Fourteen of the 21 new matters are bilateral (9 full submissions, and 5 user fees). Three of the 14 bilateral matters involved renewals. Seven of the new matters are unilateral (1 full submission, 2 amendments, and 4 user fees). One of the 7 unilateral matters involved renewal.

APA Inventory

The APA Program has an ending inventory of 217 open matters. This consists of 177 bilateral and 40 unilateral matters.

Attached for your information are the APA issuance report and open inventory reports as of December 31, 2001. Please contact Sean Foley at (202) 874-3850 if any additional information is required.

Respectfully submitted,
Sean Foley, APA Program Director

Attachments

cc: LMSB Commissioner
    Director, International
    National Director of Appeals
    LMSB Division Counsel

1. This equals beginning Q4 inventory of 211 matters, plus 21 receipts, less 13 closures and 2 other closures, for \(211 + 21 - 13 - 2 =\) 217 open matters.

2. The 217 open matters include 24 pending dollar filings (16 bilateral and 8 unilateral): Thus
   · The APA Program has an inventory of 193 active cases, i.e., 217 open matters less 24 pending dollar filings.
   · The 193 active cases consist of 161 bilateral cases (177 total bilateral matters less 16 pending bilateral dollar filings) and 32 unilateral cases (40 total unilateral matters less 8 pending dollar filings).
   · The APA Program has forwarded 81 of the 161 active bilateral matters to Competent Authority. Thus, the APA Program has a current working inventory of 112 cases, consisting of 80 bilateral (161 active bilateral cases less 81 forwarded to Competent Authority) and 32 active unilateral cases.