



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MEMORANDUM FOR JOHN STAPLES
ASSOCIATE CHIEF COUNSEL (INTERNATIONAL)

FROM: Sean F. Foley, APA Program Director

SUBJECT: APA Quarterly Report for FY 2002,
Second Quarter Ending 3/31/02

The following are the APA Program's results for the second quarter of FY 2002 ("Q2").

APAs Completed

The APA Program completed 16 APA matters in Q2. That number consists of 5 bilateral APAs (2 renewals), 10 unilateral APAs (5 renewals). The program also completed 1 unilateral amendment.

Negotiating-Position Papers

The APA Program completed 16 bilateral negotiating position papers in Q2, five of which involved a renewal APA request.

Other

Four taxpayers withdrew APA requests in Q2, one of which was a bilateral and three of which were unilaterals.

Annual Reports

The APA Program completed its review of, and closed, 93 annual reports in Q2.

New Matters

The APA Program received 23 new APA matters in Q2. Twelve of the 23 new matters are bilateral. Three of the 11 bilateral matters involved renewals. Eleven of the new matters are unilateral. Six of the 11 unilateral matters involved renewals.

APA Inventory

The APA Program has an ending inventory of 220 open matters.¹ This consists of 183 bilateral and 37 unilateral matters.²

Attached for your information are the APA issuance report and open inventory reports as of March 30, 2002. 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

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1. This equals beginning Q1 inventory of 217 matters, plus 23 receipts, less 20 closures, for $\{217 + 23 - 20 =\}$ 220 open matters.
 2. The 220 open matters include 10 pending dollar filings (3 bilateral and 7 unilateral): Thus
 - The APA Program has an inventory of 210 active cases, i.e., 220 open matters less 10 pending dollar filings.
 - The 210 active cases consist of 180 bilateral cases (183 total bilateral matters less 3 pending bilateral dollar filings) and 30 unilateral cases (37 total unilateral matters less 7 pending dollar filings).
 - The APA Program has forwarded 92 of the 180 active bilateral matters to Competent Authority. Thus, the APA Program has a current working inventory of 118 cases, consisting of 88 bilateral (180 active bilateral cases less 92 forwarded to Competent Authority) and 30 active unilateral cases.