The following are the APA Program's results for the fourth quarter of FY 2001 ("Q4").

APAs Completed

The APA Program completed 22 APA matters in Q4. That number consists of 11 bilateral APAs (0 renewals), 9 unilateral APAs (6 renewals), and 2 amendments (2 unilaterals). In addition, the APA Program closed 4 other matters as follows: 2 cancellations (1 bilateral and 1 unilateral) and 2 withdrawals (2 bilaterals).

Negotiating-Position Papers

The APA Program completed 10 bilateral negotiating position papers in Q4, two of which involved renewal APA requests.

New Matters

The APA Program received 33 new APA matters in Q4. Nineteen of the 33 new matters are bilateral (9 full submissions, and 10 user fees). Two of the 19 bilateral matters involved renewals. Fourteen of the new matters are unilateral (3 full submissions, 4 amendments, and 7 user fees). None of the 14 unilateral matters involved renewals.

APA Inventory

The APA Program has an ending inventory of 211 open matters.¹ This consists of 170 bilateral and 41 unilateral matters.²
Attached for your information are the APA issuance report and open inventory reports as of September 30, 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 Q3 inventory of 204 matters, plus 33 receipts, less 22 closures and 4 other closures, for \(204 + 33 - 22 - 4 = 211\) open matters.

2. The 211 open matters include 22 pending dollar filings (15 bilateral and 7 unilateral):

   - The APA Program has an inventory of 189 active cases, i.e., 211 open matters less 22 pending dollar filings.
   - The 189 active cases consist of 155 bilateral cases (170 total bilateral matters less 15 pending bilateral dollar filings) and 34 unilateral cases (41 total unilateral matters less 7 pending dollar filings).
   - The APA Program has forwarded 59 of the 155 active bilateral matters to Competent Authority. Thus, the APA Program has a current working inventory of 130 case, consisting of 96 bilateral (155 active bilateral cases less 59 forwarded to Competent Authority) and 34 active unilateral cases.