



OFFICE OF
CHIEF COUNSEL

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

MEMORANDUM FOR: JOHN STAPLES
ASSOCIATE CHIEF COUNSEL (INTERNATIONAL)

FROM: Mindy S. Piatoff, Acting APA Program Director

DATE: October 16, 2002

SUBJECT: APA Quarterly Report for FY 2002,
Fourth Quarter Ending 9/30/02

The following are the APA Program's results for the fourth quarter of FY 2002 ("Q4").

APAs Completed

The APA Program completed 28 APA matters in Q4. That number consists of 16 bilateral APAs (2 renewals) and 1 bilateral amendment, 8 unilateral APAs (3 renewals) and 3 unilateral amendments.

Negotiating-Position Papers

The APA Program completed 18 bilateral negotiating position papers in Q4, three of which involved a renewal APA request.

Other

Eight (8) taxpayers withdrew APA requests in Q4, 6 of which were bilateral and 2 of which were unilateral.

Annual Reports

The APA Program completed its review of, and closed 67 annual reports in Q4.

New Matters

The APA Program received 31 new APA matters in Q4. Sixteen of the 30 new matters are bilateral. Five of the 16 bilateral matters involved renewals. Fifteen of the new matters are unilateral. One of the 15 unilateral matters involves a renewal and three are amendments.

APA Inventory

The APA Program has an ending inventory of 199 open matters.¹ This consists of 162 bilateral and 37 unilateral matters.²

Attached for your information is the APA issuance report and open inventory reports as of September 30, 2002. Please contact Mindy Piatoff at (202) 874-5620 if any additional information is required.

Respectfully submitted,

Mindy S. Piatoff
Acting APA Program Director

Attachments

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

1. This equals beginning Q4 inventory of 204 matters, plus 31 receipts, less 28 closures and 8 cases withdrawn {204 + 31 - 28 - 8 = 199}.

2. The 199 open matters include 21 pending dollar filings (11 bilateral and 10 unilateral): Thus

§ The APA Program has an inventory of 178 active cases, i.e., 199 open matters less 21 pending dollar filings.

§ The 178 active cases consist of 151 bilateral cases (162 total bilateral matters less 11 pending bilateral dollar filings) and 27 unilateral cases (37 total unilateral matters less 10 pending dollar filings).

§ The APA Program has forwarded 113 of the 151 active bilateral matters to Competent Authority. Thus, the APA Program has a current working inventory of 65 cases, consisting of 38 bilateral (151 active bilateral cases less 113 forwarded to Competent Authority) and 27 active unilateral cases.