

The APA Annual Report Summary below is designed to speed processing of APA annual reports. It will be a required APA Record for APAs completed on or after September 1, 2005. It is subject to revision and may be tailored to a particular APA case as appropriate.

APA Annual Report SUMMARY	Department of the Treasury--Internal Revenue Service Office of Associate Chief Counsel (International) Advance Pricing Agreement Program		APA no. _____ Team Leader _____ Economist _____ Intl Examiner _____ CA Analyst _____
APA Information	Taxpayer Name: _____ Taxpayer EIN: _____ SIC: _____ APA Term: Taxable years ending _____ to _____. Original APA <input type="checkbox"/> Renewal APA <input type="checkbox"/> Annual Report due dates: _____, 200__ for all APA Years through APA Year ending in 200__; for each APA Year thereafter, on _____ [month and day] immediately following the close of the APA Year. Principal foreign country(ies) involved in covered transaction(s): _____ Type of APA: <input type="checkbox"/> unilateral <input type="checkbox"/> bilateral with _____ Tested party is <input type="checkbox"/> US <input type="checkbox"/> foreign <input type="checkbox"/> both Approximate dollar volume of covered transactions (on an annual basis) involving tangible goods and services: <input type="checkbox"/> N/A <input type="checkbox"/> <\$50 million <input type="checkbox"/> \$50-100 million <input type="checkbox"/> \$100-250 million <input type="checkbox"/> \$250-500 million <input type="checkbox"/> >\$500 million APA tests on (check all that apply): <input type="checkbox"/> annual basis <input type="checkbox"/> multi-year basis <input type="checkbox"/> term basis APA provides (check all that apply) a: <input type="checkbox"/> range <input type="checkbox"/> point <input type="checkbox"/> floor only <input type="checkbox"/> ceiling only <input type="checkbox"/> other _____ APA provides for adjustment (check all that apply) to: <input type="checkbox"/> nearest edge <input type="checkbox"/> median <input type="checkbox"/> other point		
APA Annual Report Information <small>(to be completed by the Taxpayer)</small>	APA date executed: _____, 200__ This APA Annual Report Summary is for APA Year(s) ending in 200__ and was filed on _____, 200__ Check here <input type="checkbox"/> if Annual Report was filed after original due date but in accordance with extension. Has this APA been amended or changed? <input type="checkbox"/> yes <input type="checkbox"/> no Effective Date: _____ Has Taxpayer complied with all APA terms and conditions? <input type="checkbox"/> yes <input type="checkbox"/> no Were all the critical assumptions met? <input type="checkbox"/> yes <input type="checkbox"/> no Has a Primary Compensating Adjustment been made in any APA Year covered by this Annual Report? <input type="checkbox"/> yes <input type="checkbox"/> no If yes, which year(s): 200__ Have any necessary Secondary Compensating Adjustments been made? <input type="checkbox"/> yes <input type="checkbox"/> no Did Taxpayer elect APA Revenue Procedure treatment? <input type="checkbox"/> yes <input type="checkbox"/> no Any change to the entity classification of a party to the APA? <input type="checkbox"/> yes <input type="checkbox"/> no Taxpayer notice information contained in the APA remains unchanged? <input type="checkbox"/> yes <input type="checkbox"/> no Taxpayer's current US principal place of business: (City, State) _____		
APA Annual Report Checklist of Key Contents <small>(to be completed by the Taxpayer)</small>	Financial analysis reflecting TPM calculations <input type="checkbox"/> yes <input type="checkbox"/> no Financial statements showing compliance with TPM(s) <input type="checkbox"/> yes <input type="checkbox"/> no Schedule M-1 book-tax differences <input type="checkbox"/> yes <input type="checkbox"/> no Current organizational chart of relevant portion of world-wide group <input type="checkbox"/> yes <input type="checkbox"/> no Attach copy of APA <input type="checkbox"/> yes <input type="checkbox"/> no Other APA records and documents included: [The information required in the following section should be tailored to the particular case] _____ <input type="checkbox"/> yes <input type="checkbox"/> no _____ <input type="checkbox"/> yes <input type="checkbox"/> no		
Contact Information	Authorized Representative	Phone Number	Affiliation and Address