

**INTERNAL REVENUE SERVICE
DEPUTY COMMISSIONER (INTERNATIONAL)
LARGE BUSINESS and INTERNATIONAL
COMPETENT AUTHORITY STATISTICS**

Section 1

SUMMARY OF YEAR END INVENTORY

Includes the Following Cases Only: Allocation (A), Non Allocation (N), Permanent Establishment (E), Limitation on Benefits (L) and Advance Pricing Agreement (P)

FISCAL YEAR	CASES RECEIVED	CASES DISPOSED	YEAR END INVENTORY
2007	257	187	500
2008	308	230	578
2009	326	180	724
2010	252	271	705
2011	279	298	686

Section 2

PROCESSING TIME ON CLOSED CASES (AVERAGE DAYS)

Section 2 includes types A, N, E & L cases only. Refer to Section 9 for Advance Pricing Agreement cases

FISCAL YEAR	US INITIATED	FOREIGN INITIATED	COMBINED
2007	397	654	570
2008	424	791	649
2009	699	738	722
2010	815	886	868
2011	787	859	840

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Section 3

**COMPETENT AUTHORITY RELIEF
FY 2007 through FY2011**

Section 3 includes Allocation and Non-allocation cases only. Figures represent a percentage of the total dollar adjustment. Amounts do not include taxpayer withdrawals.

RELIEF	2007	2008	2009	2010	2011	5-YR AVERAGE FY 2007-2011
Correlative Adjustment	35.61%	56.45%	34.76%	33.03%	22.06%	36.38%
Adjustment Withdrawn	60.14%	32.81%	60.83%	63.59%	55.68%	54.61%
Partial Relief	0.23%	3.34%	3.40%	1.78%	0.78%	1.91%
No Relief	4.02%	7.40%	1.01%	1.60%	21.48%*	7.10%

* 83% of this figure is attributable to a single case on which no relief was granted.

Section 4

INVENTORY – ALLOCATION CASES ONLY

FISCAL YEAR	US INITIATED		FOREIGN INITIATED		YEAR END INVENTORY
	RECEIVED	DISPOSED	RECEIVED	DISPOSED	
2007	28	13	93	57	227
2008	23	22	98	70	256
2009	24	30	134	55	329
2010	23	31	77	115	283
2011	25	18	141	119	312

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Section 5

PROCESSING TIME ON CLOSED ALLOCATION CASES (AVERAGE DAYS)

FISCAL YEAR	US INITIATED	FOREIGN INITIATED	COMBINED
2007	687	646	653
2008	857	804	816
2009	893	740	795
2010	779	937	903
2011	859	847	849

Section 6

**INVENTORY – NON ALLOCATION CASES (N), PERMANENT ESTABLISHMENT (E),
And LIMITATION ON BENEFITS (L)**

FISCAL YEAR	US INITIATED		FOREIGN INITIATED		YEAR END INVENTORY
	RECEIVED	DISPOSED	RECEIVED	DISPOSED	
2007	40	28	37	27	108
2008	60	49	62	42	139
2009	45	22	41	20	183
2010	31	23	48	41	198
2011	23	46	48	58	165

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Section 7

**PROCESSING TIME ON CLOSED NON-ALLOCATION CASES (N), PERMANENT ESTABLISHMENT
(E), And LIMITATION ON BENEFITS (L) (AVERAGE DAYS)**

FISCAL YEAR	US INITIATED	FOREIGN INITIATED	COMBINED
2007	262	673	464
2008	230	771	479
2009	435	732	576
2010	864	743	787
2011	759	883	828

Section 8

INVENTORY – ADVANCE PRICING AGREEMENTS

FISCAL YEAR	CASES RECEIVED	CASES DISPOSED	YEAR END INVENTORY
2007	59	62	165
2008	65	47	183
2009	82	53	212
2010	73	61	224
2011	42	57	209

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Section 9

PROCESSING TIME ON ADVANCE PRICING AGREEMENTS

FISCAL YEAR	AVERAGE DAYS IN TAX TREATY OFFICE	TOTAL TIME TO CLOSE AN APA
2007	516	1,141
2008	412	898
2009	515	1,039
2010	593	1,229
2011	730	1,226