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OFFICE OF
CHIEF COUNSEL

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

MEMORANDUM FOR: Steven Musher
Associate Chief Counsel (International)

FROM: Craig A. Sharon, APA Program Director

DATE: October 9, 2009

SUBJECT: APA Quarterly Report for FY 2009,
Fourth Quarter Ending 9/30/09

The following are the APA Program's results for the fourth quarter of FY 2009 ("Q4").

APAs Completed

The APA Program completed 23 APA matters in Q4, consisting of 3 withdrawals, 8 unilateral APAs and 12 bilateral APAs.

Negotiating-Position Papers

The APA Program completed 10 bilateral negotiating position papers in Q4.

Annual Reports

The APA Program completed its review of and closed 130 annual reports in Q4.

New Matters

The APA Program received 45 new APA matters in Q4, consisting of 27 bilateral matters and 18 unilateral APA matters.

APA Inventory

The APA Program has an ending inventory of 339 open matters.[1] This consists of 269 bilateral and 70 unilateral matters.[2]

Attached for your information is the APA issuance report and open inventory reports as of September 30, 2009. Please contact me at (202) 435-5222 if any additional information is required.

Respectfully submitted,

Craig A. Sharon
APA Program Director

Attachments

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

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1. This equals beginning Q4 inventory of 317 matters, plus 45 receipts, less 23 closures (317 + 45 – 23 = 339}.

2. The 339 open matters include 19 pending dollar filings (10 bilateral and 9 unilateral). Thus

- The APA Program has an inventory of 320 active cases, i.e., 339 open matters less 19 pending dollar filings.
- The 320 active cases consist of 259 bilateral cases (269 total bilateral matters less 10 pending bilateral dollar filings) and 61 unilateral cases (70 total unilateral matters less 9 pending unilateral dollar filings).
- The APA Program has forwarded 101 of the 259 active bilateral matters to Competent Authority. Thus, the APA Program has a current working inventory of 219 cases, consisting of 158 bilateral (259 active bilateral cases less 101 forwarded to Competent Authority) and 61 active unilateral cases.