

**INTERNAL REVENUE SERVICE
DEPUTY COMMISSIONER (INTERNATIONAL)
LARGE BUSINESS and INTERNATIONAL
COMPETENT AUTHORITY STATISTICS
FISCAL YEAR ENDED SEPTEMBER 30, 2012**

In the first quarter of calendar year 2012, the Advance Pricing Agreement (“APA”) Program merged with the division of the Office of the U.S. Competent Authority (“USCA”) that resolves transfer pricing cases under the mutual agreement procedures of United States bilateral income tax conventions to form the new Advance Pricing and Mutual Agreement Program (“APMA”). Before the formation of APMA, bilateral APA cases involved both the APA Program and USCA and cases were tracked separately by each office. The separate tracking of cases was eliminated with the formation of APMA, and the tables that tracked APA case data have been eliminated. APA information is reported separately in the APA statutory report.

SECTION 1 - ALLOCATION AND NON ALLOCATION CASES

COMPETENT AUTHORITY RELIEF¹

TYPE OF RELIEF	2008	2009	2010	2011	2012	5-YR AVERAGE
Correlative Adjustment	56.45%	34.76%	33.03%	22.06%	32.40%	35.74%
Adjustment Withdrawn	32.81%	60.83%	63.59%	55.68%	63.59%	53.89%
Partial Relief	3.34%	3.40%	1.78%	0.78%	1.84%	3.64%
No Relief	7.40%	1.01%	1.60%	21.48% ²	2.17%	6.73%

SECTION 2 - ALLOCATION CASES

INVENTORY

FISCAL YEAR	US INITIATED		FOREIGN INITIATED		YEAR END INVENTORY
	RECEIVED	DISPOSED	RECEIVED	DISPOSED	
2008	23	22	98	70	256
2009	24	30	134	55	329
2010	23	31	77	115	283
2011	25	18	141	119	312
2012	51	16	130	74	403

¹ Figures represent a percentage of the total dollar adjustment. Amounts do not include taxpayer withdrawals.

² 83% of this figure is attributable to a single case on which no relief was granted.

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**PROCESSING TIME ON CLOSED CASES
(AVERAGE DAYS)**

FISCAL YEAR	US INITIATED	FOREIGN INITIATED	COMBINED
2008	857	804	816
2009	893	740	795
2010	779	937	903
2011	859	847	849
2012	704	809	790

**SECTION 3 - NON ALLOCATION CASES, PERMANENT ESTABLISHMENT,
AND LIMITATION ON BENEFITS**

INVENTORY

FISCAL YEAR	US INITIATED		FOREIGN INITIATED		YEAR END INVENTORY
	RECEIVED	DISPOSED	RECEIVED	DISPOSED	
2008	60	49	62	42	139
2009	45	22	41	20	183
2010	31	23	48	41	198
2011	23	46	48	58	165
2012	18	16	37	34	170

**PROCESSING TIME ON CLOSED CASES
(AVERAGE DAYS)**

FISCAL YEAR	US INITIATED	FOREIGN INITIATED	COMBINED
2008	230	771	479
2009	435	732	576
2010	864	743	787

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2011	759	883	828
2012	744	574	638