

The United States

Last update: 23 January 2007

<i>Items</i>	Contents
Competent Authority	Deputy Commissioner, Large and Mid-Size Business Division (International) 1111 Constitution Ave NW: MA3-322A/ Washington, D.C. 20224 Attn: SE:LM:IN Telephone: (202) 435 5000 Telefax: (202) 435 5010
Organization	MAP & APA - Office of Tax Treaty under Deputy Commissioner, Large and Mid-Size Business Division (International) of IRS * Initial handling of APA cases before negotiation is the responsibility of the APA office under the Associate Chief Counsel (International).
Scope of MAP & MAP APA	- Majority of work involves transfer pricing (includes both MAP and MAP on APA requests). - Application or interpretation of particular tax treaty - Administrative coordination not directly linked to a substantive article of a tax treaty (normally published)
Domestic guidelines & administrative arrangements	- Revenue procedure on MAP: Rev. Proc. 2006-54 http://www.irs.gov/pub/irs-irbs/irb06-49.pdf - Revenue procedure on APA: Rev. Proc. 2006-9 http://www.irs.gov/irb/2006-02_IRB/ar12.html - Internal Revenue Manual provisions on CA and MAP http://www.irs.gov/irm/part4/ch46s02.html http://www.irs.gov/irm/part4/ch46s03.html - General information on CA in IRS Website: http://www.irs.gov/businesses/small/international/article/0,,id=96447,00.html - Links to Competent Authority Agreements entered into between the US and its treaty partners http://www.irs.gov/businesses/small/international/article/0,,id=137376,00.html - Links to Information for International Businesses http://www.irs.gov/businesses/international/index.html
Time for filing	MAP - US initiated cases: after the amount of the proposed adjustment is communicated in writing to taxpayer - foreign examination cases: as soon as the taxpayer believes such filing is warranted based on the actions of the country proposing the adjustment APA - no later than the time prescribed by law for filing the taxpayer's Federal income tax return for the first taxable year to be covered by APA

<p>Form of request</p>	<p>MAP - in the form of a letter addressed to the Deputy Commissioner, Large and Mid-Size Business Division (International) - dated and signed by a person having the authority to sign the taxpayer's federal tax returns</p> <p>APA - no specific form required * contents are provided in Rev.Proc. 2006-9, Section 4: Content of APA Requests</p>
<p>Documentation requirement</p>	<p>MAP * information provided in Rev.Proc. 2006-54, Sec.4.05</p> <p>APA * Rev.Proc. 2006-9, Section 4: Content of APA Requests</p>
<p>User fees</p>	<p>- MAP: None - MAP APA: amount varies depending upon the size of taxpayer or transaction and whether the matter is an initial APA matter or renewal</p>
<p>Tax collection / penalty / interest</p>	<p>- collection: other than in exceptional cases, there should be no collection proceedings regarding a proposed adjustment (or related interest or penalties) that is the subject of MAP - interest: on reciprocal basis, the US will agree to waive interest due on amounts repatriated to implement a MAP agreement * The US has not agreed to negotiate the amount of penalties or interest due on deficiencies and refunds during MAP.</p>
<p>Other dispute resolution mechanisms</p>	<p>- Arbitration procedure under bilateral income tax convention * Income tax treaty with Germany is the only US treaty with a currently effective arbitration provision. Several other treaties with arbitration provisions the US has entered into will not take effect until exchange of notes.</p>
<p>Government Website</p>	<p>http://www.irs.gov</p>