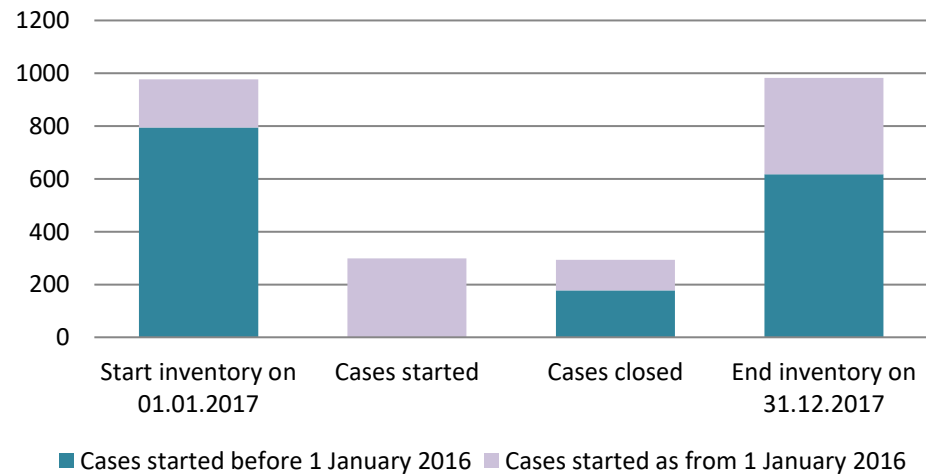


## United States

### Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	574	0	145	429
Other cases	221	0	32	189

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	135	195	83	247
Other cases	47	104	33	118

### Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	35.53
Other cases	46.63

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

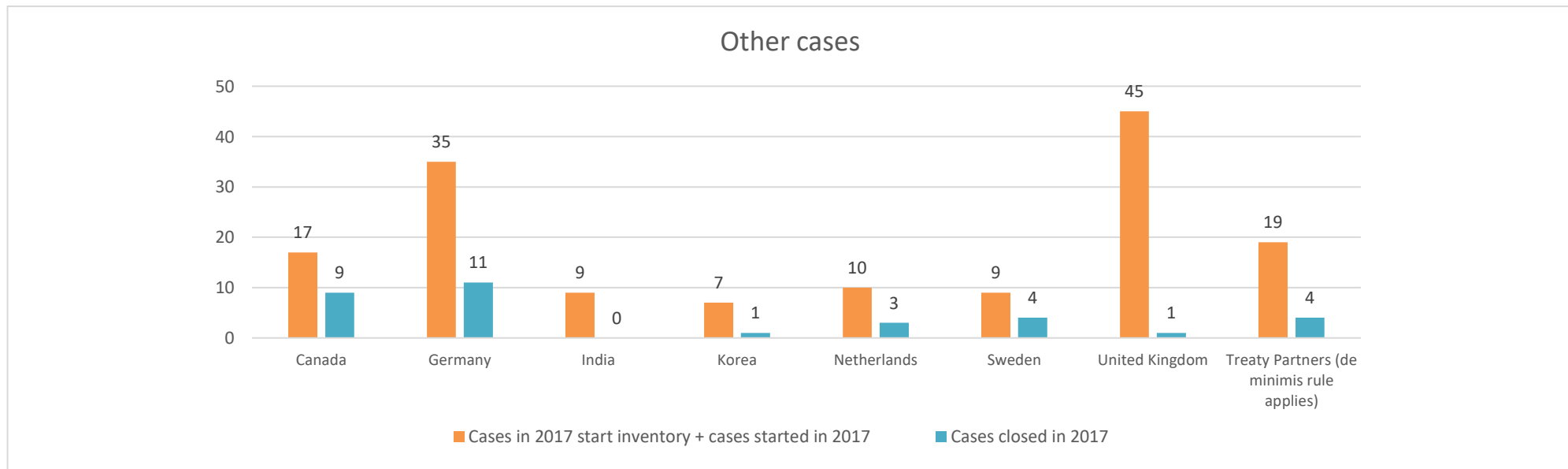
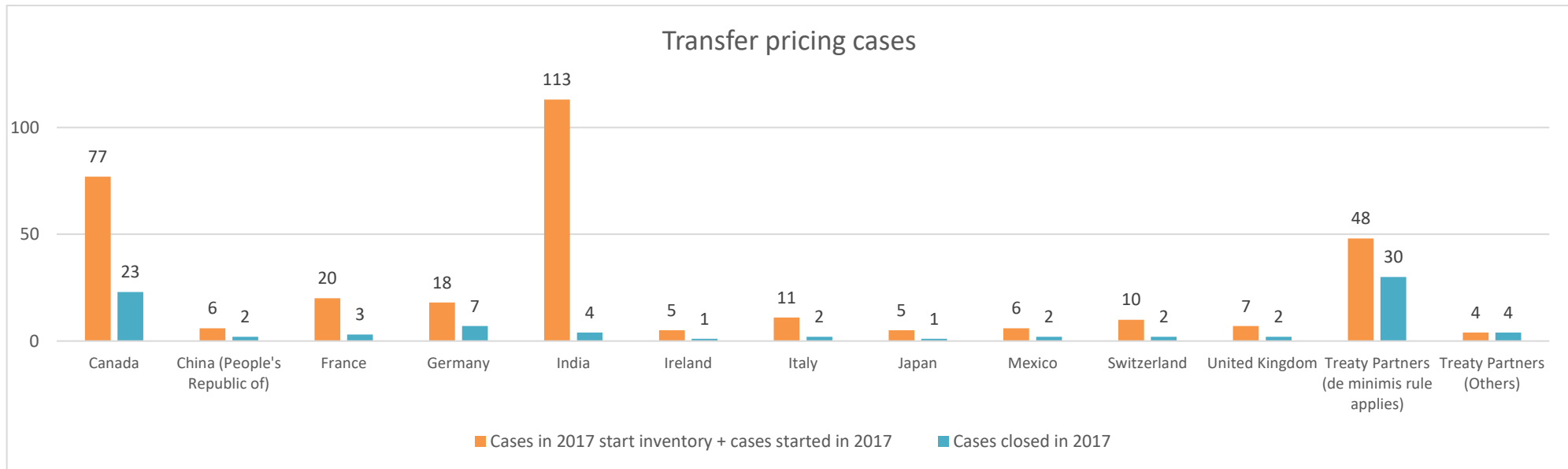
- (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and
- (ii) end date: the date of the closing letter to the taxpayer, or, where the case was only initiated with the treaty partner, the date of the closing letter to the other competent authority.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	5.03	1.79	3.60	2.79
Other cases	6.03	1.37	4.36	4.72

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>.

# Overview of MAP partners (only for cases started as from 1 January 2016)

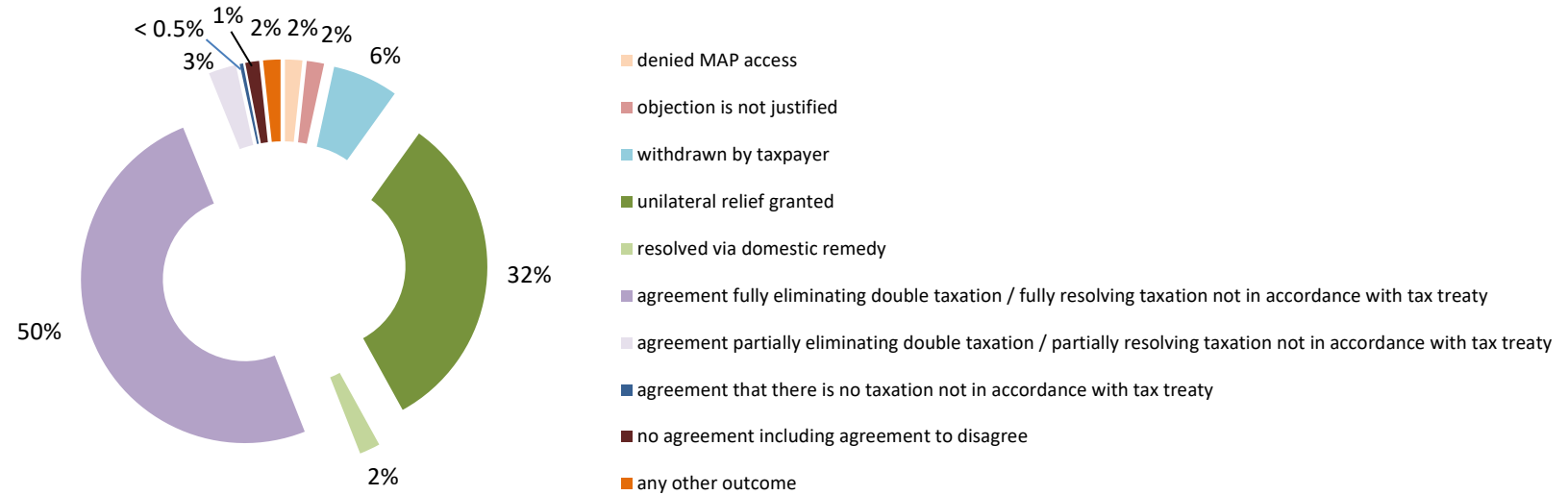
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

## MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>2</b>	<b>0</b>	<b>9</b>	<b>90</b>	<b>3</b>	<b>111</b>	<b>6</b>	<b>0</b>	<b>2</b>	<b>5</b>	<b>228</b>
Cases started before 1 January 2016	0	0	5	45	0	87	6	0	2	0	145
Cases started as from 1 January 2016	2	0	4	45	3	24	0	0	0	5	83
<b>Other cases (all)</b>	<b>3</b>	<b>5</b>	<b>10</b>	<b>4</b>	<b>3</b>	<b>35</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>65</b>
Cases started before 1 January 2016	0	0	2	1	2	22	2	1	2	0	32
Cases started as from 1 January 2016	3	5	8	3	1	13	0	0	0	0	33
<b>All cases</b>	<b>5</b>	<b>5</b>	<b>19</b>	<b>94</b>	<b>6</b>	<b>146</b>	<b>8</b>	<b>1</b>	<b>4</b>	<b>5</b>	<b>293</b>

**Annex A**

**MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases**

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2017	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2017	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Attribution/ Allocation	574	0	0	5	45	0	87	6	0	2	0	429	35.53
Row 2 Others	221	0	0	2	1	2	22	2	1	2	0	189	46.63
Row 3 Total	795	0	0	7	46	2	109	8	1	4	0	618	37.54

**Notes:**

The average time taken to close pre-2016 cases was computed by applying the following rules:

- (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and
- (ii) end date: the date of the closing letter to the taxpayer, or, where the case was only initiated with the treaty partner, the date of the closing letter to the other competent authority.

Annex A  
MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2017	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Canada	31	46	0	0	0	2	0	16	0	0	0	5	54
	China (People's Republic of)	3	3	0	0	0	2	0	0	0	0	0	0	4
	France	9	11	1	0	0	1	0	1	0	0	0	0	17
	Germany	7	11	0	0	2	1	3	1	0	0	0	0	11
	India	44	69	0	0	0	1	0	3	0	0	0	0	109
	Ireland	2	3	0	0	0	1	0	0	0	0	0	0	4
	Italy	5	6	0	0	1	1	0	0	0	0	0	0	9
	Japan	3	2	0	0	0	0	0	1	0	0	0	0	4
	Mexico	3	3	1	0	0	1	0	0	0	0	0	0	4
	Switzerland	9	1	0	0	0	1	0	1	0	0	0	0	8
	United Kingdom	4	3	0	0	0	1	0	1	0	0	0	0	5
Row 2	<b>Treaty Partners (de minimis rule applies)</b>	15	33	0	0	1	29	0	0	0	0	0	0	18
Row 3	<b>Treaty Partners (Others)</b>	0	4	0	0	0	4	0	0	0	0	0	0	0
	<b>Total</b>	135	195	2	0	4	45	3	24	0	0	0	5	247
<b>Notes</b>														
1) The United States was unable to confirm post-2015 case data with six jurisdictions included in Treaty Partners (de minimis rule applies) despite repeated attempts at reconciliation.														
2) The five cases reported as closed "any other outcome" with Canada were cases filed as protective MAP requests in one jurisdiction and as MAP requests in the other jurisdiction. They were counted as MAP requests in the 2016 report. However, upon review it is concluded that they should be treated as protective MAP requests.														
3) The number of post-2015 cases in MAP inventory on 1 January 2017 is greater than the number of post-2015 cases reported in MAP inventory on 31 December 2016 because the United States and its treaty partners have determined that some cases with 2016 start dates were inadvertently not included in statistical reporting for 2016. These cases have now been added to open post-2015 case inventory. However, for two MAP partners, the number of post-2015 cases in MAP inventory on 1 January 2017 is lower because when the US reconciled this year's stats with these two treaty partners it was discovered that the US had inadvertently included a case for each country that our treaty partner thought should not have been reported so we made the correction in this year's report.														

Annex A

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2017	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Canada	7	10	0	3	0	1	0	5	0	0	0	0	8
	Germany	8	27	1	0	6	0	0	4	0	0	0	0	24
	India	3	6	0	0	0	0	0	0	0	0	0	0	9
	Korea	2	5	0	0	0	0	1	0	0	0	0	0	6
	Netherlands	6	4	1	0	1	0	0	1	0	0	0	0	7
	Sweden	4	5	0	1	1	0	0	2	0	0	0	0	5
	United Kingdom	8	37	0	0	0	1	0	0	0	0	0	0	44
Row 2	Treaty Partners ( <i>de minimis</i> rule applies)	9	10	1	1	0	1	0	1	0	0	0	0	15
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	<b>47</b>	<b>104</b>	<b>3</b>	<b>5</b>	<b>8</b>	<b>3</b>	<b>1</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118</b>
Notes:														

Annex A

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Canada	5.60	3.11	3.29	2.92
	China (People's Republic of)	3.51	1.15		
	France	9.03	0.90		
	Germany	4.58	2.44		
	India	8.47	1.15		
	Ireland	10.62	1.15		
	Italy	6.36	1.15		
	Japan	0.00	1.15		
	Mexico	10.06	1.15		
	Switzerland	11.87	1.15	7.17	5.95
	United Kingdom	4.59	1.07	4.59	0.00
Row 2	<b>Treaty Partners (de minimis rule applies)</b>	3.39	1.15		
Row 3	<b>Treaty Partners (Others)</b>	2.60	1.15		
	<b>Total Average Time</b>	5.03	1.79	3.60	2.79
<u>Notes:</u>					
No values in columns 4 and 5 indicate that the cases were closed without the use of a position paper.					

Annex A

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Canada	6.04	2.42	4.02	3.99
	Germany	5.51	1.08	10.43	4.46
	Korea	3.72	1.15		
	Netherlands	11.65	0.83	0.99	5.59
	Sweden	7.78	0.67	1.79	7.66
	United Kingdom	1.12	1.15	1.12	0.00
Row 2	<b>Treaty Partners (<i>de minimis</i> rule applies)</b>	3.28	0.99	0.00	7.79
Row 3	<b>Treaty Partners (Others)</b>				
	<b>Total Average Time</b>	6.03	1.37	4.36	4.72
<p><u>Notes:</u>            No values in columns 4 and 5 indicate that the cases were closed without the use of a position paper or, in the case of column 4, a "0.00" value indicates that the position paper was provided before the "Start" date as determined in accordance with the MAP Statistics Reporting Framework.</p>					



Annex A

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	<b>Total Average Time</b>	5.31	1.67	3.90	3.56
Notes:					