

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD¹

Country: **United States/Etats-Unis**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 September 2012**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2006 or prior												
2007												
2008												
2009												
2010												
2011												
2012			236									
Total	477		236		140²		573		--		24.17³	

¹ For FY 2011 (and earlier years), the statistics reported by the United States included Advance Pricing Agreement (APA) cases. For FY 2012, these statistics do not include APA cases. The FY 2012 opening inventory (477 cases) thus does not correspond to the FY 2011 ending inventory (686 cases). The FY 2012 opening inventory includes allocation cases (312 cases) and non-allocation/permanent establishment/limitation on benefits cases (165 cases).

² For FY 2012, competent authority relief was provided in completed cases as follows (figures represent a percentage of the total dollar adjustment and the amounts do not include taxpayer withdrawals):

Correlative Adjustment	32.40%
Adjustment Withdrawn	63.59%
Partial Relief	1.84%
No Relief	2.17%

³ Reported average cycle time for cases closed in FY 2012 was 790 days for allocation cases (90 cases disposed in FY 2012) and 638 days for non-allocation/permanent establishment/limitation on benefits cases (50 cases disposed in FY 2012).