

MAP PROGRAM STATISTICS¹ FOR THE 2014 REPORTING PERIOD²

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:

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During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	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
2008 or prior												
2009												
2010												
2011												
2012												
2013												
2014				354								
Total	733³		354⁴		185⁵		956⁶		8		20.95⁷	

¹ These statistics include cases handled by both the Advance Pricing and Mutual Agreement (APMA) Program and the Treaty Assistance and Interpretation Team (TAIT). APMA has primary responsibility for cases arising under the business profits and associated enterprises articles of U.S. income tax treaties. TAIT has primary responsibility for cases arising under all other articles of U.S. income tax treaties, including but not limited to articles concerning residence, dividends, interest, royalties, income from employment, social security, annuities, pensions and pension funds, other income and limitation on benefits. Note that beginning with the 2013 reporting period TAIT's statistics include MAP matters that are not taxpayer specific (*e.g.* matters endeavoring to resolve any difficulties or doubts arising as to the interpretation or application of a U.S. income tax treaty).

² Until the 2012 reporting period, U.S. MAP statistics were tracked on a fiscal year basis (covering the period October 1 through September 30). The U.S. competent authority now tracks its statistics on a calendar year basis. These statistics reported for the 2013 reporting period covered the fifteen month period of October 1, 2012 through December 31, 2013. The statistics reported for the 2014 reporting period cover the twelve-month period of January 1, 2014 through December 31, 2014.

³ These cases comprise 524 APMA cases and 209 TAIT cases.

⁴ These cases comprise 286 requests received by APMA and 68 requests received by TAIT.

⁵ These cases comprise 133 cases resolved by APMA and 52 cases resolved by TAIT.

⁶ As noted above, beginning with the 2013 reporting period TAIT's statistics include MAP matters that are not taxpayer specific (*e.g.* matters endeavoring to resolve any difficulties or doubts arising as to the interpretation or application of a U.S. income tax treaty). These cases reported in ending inventory comprise 718 pending APMA requests and 238 TAIT requests.

⁷ Reported average cycle time for cases resolved in the 2014 reporting period were 21.4 months for APMA cases and 19.8 months for TAIT cases.