

MAP PROGRAM STATISTICS¹ FOR THE 2015 REPORTING PERIOD²

Country: **United States/États-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During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	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
2009 or prior												
2010												
2011												
2012												
2013												
2014												
2015				289								
Total	956³		289⁴		215⁵		998⁶		11		31.2⁷	

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. The statistics reported for the 2013 reporting period covered the fifteen month period of October 1, 2012 through December 31, 2013. Subsequent years report on a calendar year basis. For example, the statistics reported for the 2015 reporting period cover the twelve-month period of January 1, 2015 through December 31, 2015.

³ These cases comprise 718 APMA cases and 238 TAIT cases.

⁴ These cases comprise 237 requests received by APMA and 52 requests received by TAIT.

⁵ These cases comprise 193 cases resolved by APMA and 22 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 755 pending APMA requests and 243 TAIT requests.

⁷ Reported average cycle time for cases resolved in the 2015 reporting period were 32.1 months for APMA cases and 23.3 months for TAIT cases.