

## MAP PROGRAM STATISTICS<sup>1</sup> FOR THE 2013 REPORTING PERIOD<sup>2</sup>

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During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	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
2007 or prior												
2008												
2009												
2010												
2011												
2012												
2013				403								
<b>Total</b>	<b>573</b>		<b>403<sup>3</sup></b>		<b>261<sup>4</sup></b>		<b>732<sup>5</sup></b>		<b>--</b>		<b>23.40<sup>6</sup></b>	

<sup>1</sup> 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 these 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).

<sup>2</sup> 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 thus cover the fifteen month period of October 1, 2012 through December 31, 2013.

<sup>3</sup> These cases comprise 266 requests received by APMA and 137 requests received by TAIT.

<sup>4</sup> These cases comprise 159 cases resolved by APMA and 102 cases resolved by TAIT.

<sup>5</sup> Note that this ending inventory also includes MAP matters that are not taxpayer specific and that were not reflected in the opening inventory on the first day of the 2013 reporting period.

<sup>6</sup> Reported average cycle time for cases resolved in the 2013 reporting period were 26.1 months for APMA cases and 19.2 months for TAIT cases.