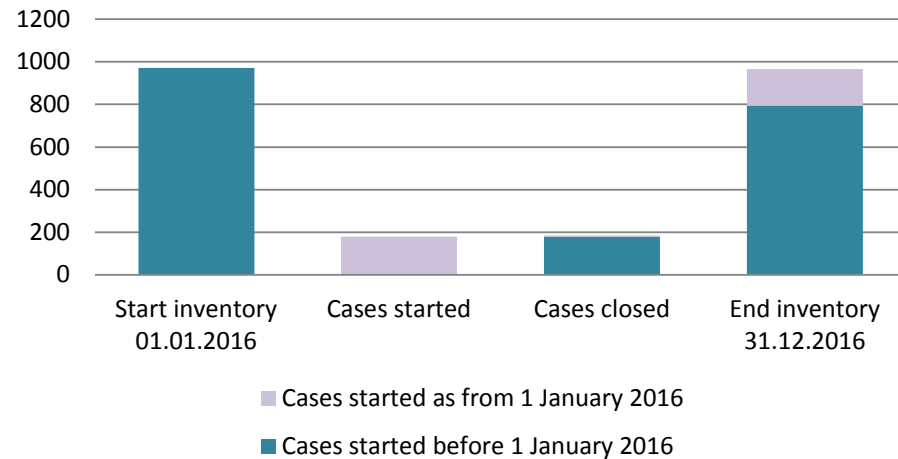


United States

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	716	0	142	574
Other cases	256	0	35	221

Number of cases in MAP inventory on 1 January 2016 exceeds the amount of ending inventory reported in 2015 due to addition of cases that were received by the U.S. competent authority on or after 1 January 2016 but were received by the applicable treaty partner before 1 January 2016.

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	130	3	127
Other cases	0	49	4	45

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	32.20
Other cases	31.53

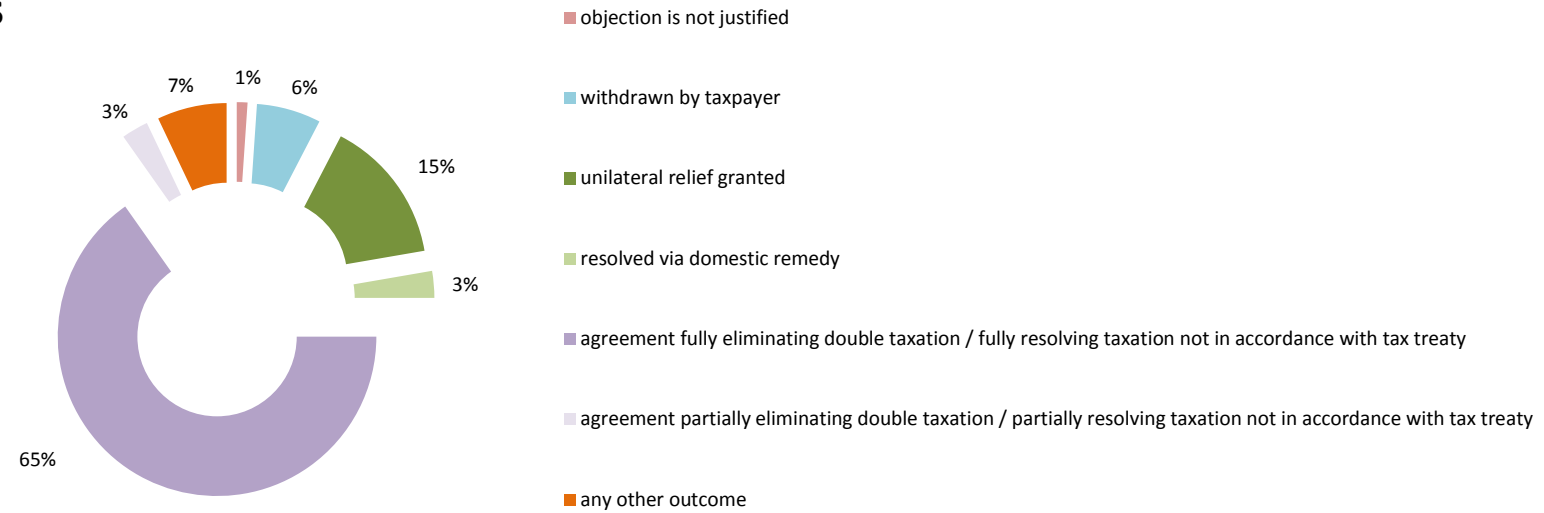
Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rule
 (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and
 (ii) end date: the date of the closing letter 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	3.86	0.78	2.51	1.34
Other cases	3.43	1.09	-	5.06

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>

The nil value specified for other cases indicates that the position paper was provided before the "Start" date as determined in accordance with the MAP Statistics Reporting Framework.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance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
Transfer pricing cases (all)	0	0	7	20	0	102	5	0	0	11	145
Cases started before 1 January 2016	0	0	6	20	0	100	5	0	0	11	142
Cases started as from 1 January 2016	0	0	1	0	0	2	0	0	0	0	3
Other cases (all)	0	2	5	7	5	18	0	0	0	2	39
Cases started before 1 January 2016	0	1	3	7	5	17	0	0	0	2	35
Cases started as from 1 January 2016	0	1	2	0	0	1	0	0	0	0	4
All cases	0	2	12	27	5	120	5	0	0	13	184

Note: the MAP statistics previously reported by the jurisdiction are available at <http://www.oecd.org/ctp/dispute/map-statistics-2006-2015.htm>