

# United States

## Recent developments relating to MAP in United States prior to 15 August 2023

### *Developments relating to MAP in the tax treaty network*

- The United States signed a new treaty with Croatia, and the United States Senate has approved the Chilean treaty for ratification. Neither treaty has entered into force.
- Amending protocols entered into with Japan, Spain, and Switzerland, which incorporate mandatory and binding arbitration provisions to resolve MAP disputes under those treaties, are now in force.

### *Other developments relating to MAP*

- No developments were reported

## Latest Action 14 Peer Review report

13 August 2019 - <https://doi.org/10.1787/305147e9-en>

## Tax treaty network of United States

- 62 treaties, applicable to 70 jurisdictions (covering all treaties signed, although not necessarily in force)
- status of MLI: not signed.

**Table 1. State of play of United States' tax treaty network**

Treaties in line with the Action 14 Minimum Standard following MLI impact	Treaties where actions are ongoing to make them in line with the Action 14 Minimum Standard	Following impact/actions, remaining treaties that are not in line with Action 14 Minimum Standard
35	--	27

Source: OECD

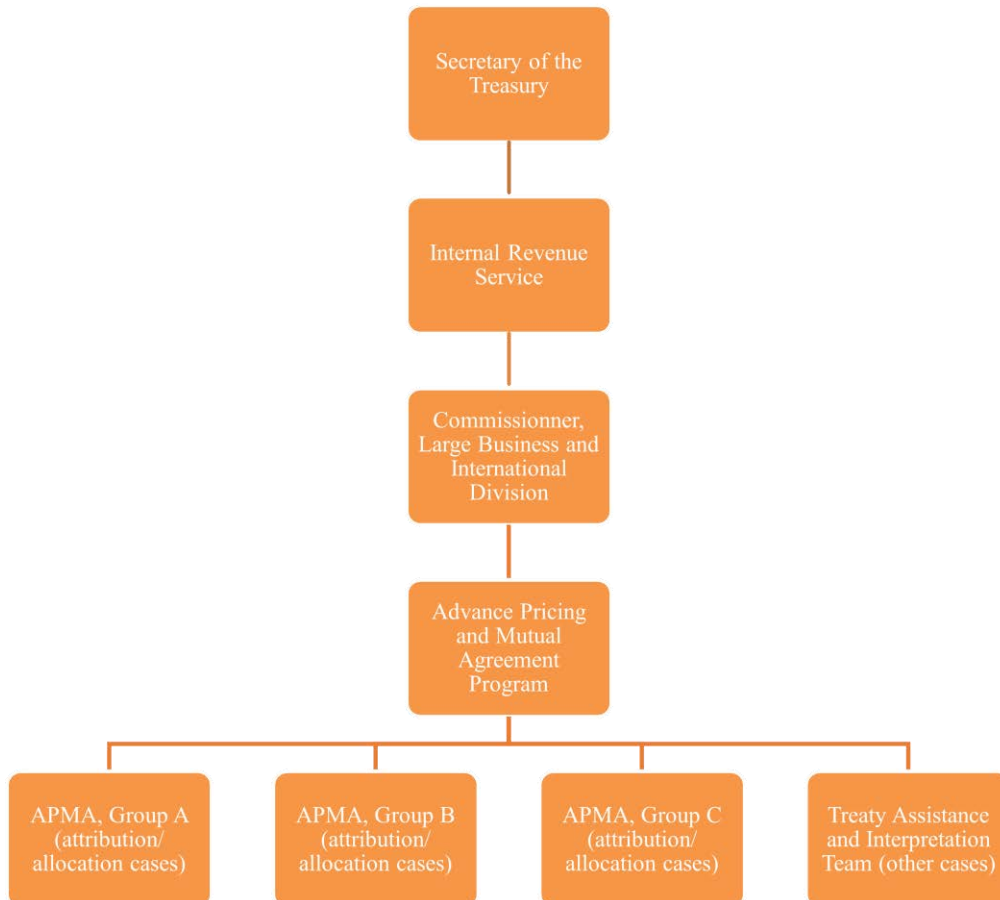
## United States' MAP programme

### *Organisation of competent authority function*

- 114 persons:
  - one head of unit, leading four groups
  - 109 persons working on MAP cases:
    - 97 persons work on attribution/allocation MAP/APA cases and 12 persons work on other MAP cases.
- contact persons for MAP requests:

- for attribution / allocation cases: Commissioner, Large Business and International Division, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC 20224, SE:LB:TTPO:APMA:K (Attention: APMA)
- for other cases: Commissioner, Large Business and International Division, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC 20224, SE:LB:TTPO:APMA:TAIT:K (Attention: TAIT).

**Figure 1. Competent Authority Organisational Structure**



Source: OECD

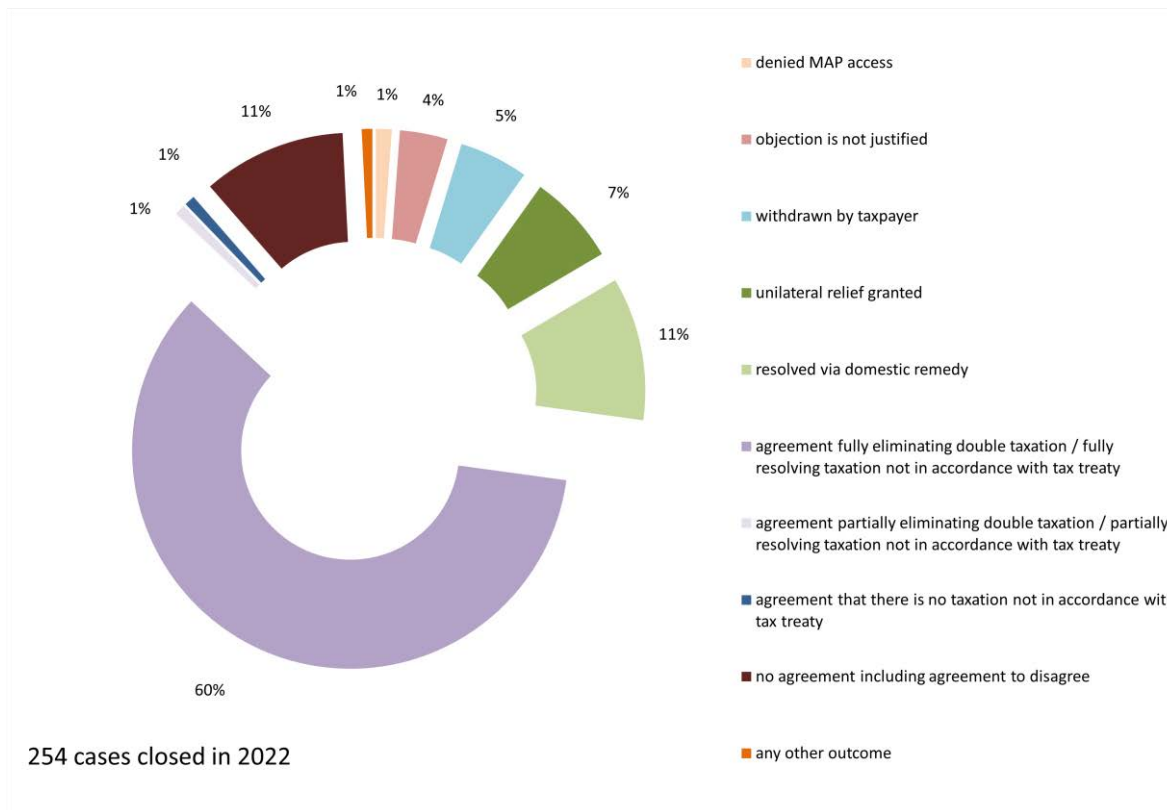
**Table 2. Guidance on the MAP process**

<b>MAP guidance</b>	Rev. Proc. 2015-40, section 3 and the Appendix	<a href="https://www.irs.gov/pub/irs-drop/rp-15-40.pdf">https://www.irs.gov/pub/irs-drop/rp-15-40.pdf</a> (Section 2 to be referred to for form and content of a MAP request, including information requirements)
	Web page	<a href="https://www.irs.gov/businesses/overview-of-the-map-process">https://www.irs.gov/businesses/overview-of-the-map-process</a>
<b>MAP profile</b>	14 October 2022	<a href="https://www.oecd.org/tax/dispute/united-states-dispute-resolution-profile.pdf">https://www.oecd.org/tax/dispute/united-states-dispute-resolution-profile.pdf</a>

## Overview of United States' MAP Statistics for 2022

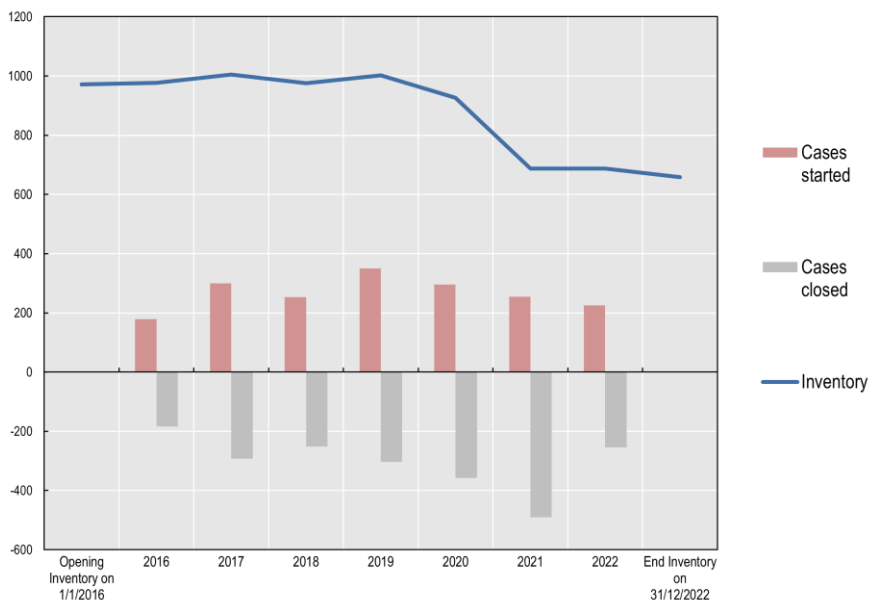
Please refer to <https://www.oecd.org/tax/dispute/map-statistics-united-states.pdf> for details with respect to United States' MAP Statistics.

Figure 2. Cases Closed in 2022



Source: OECD

Figure 3. Evolution of the United States' MAP caseload (2016-22)



Source: OECD

**Table 3. Overview of the United States' MAP caseload for 2022**

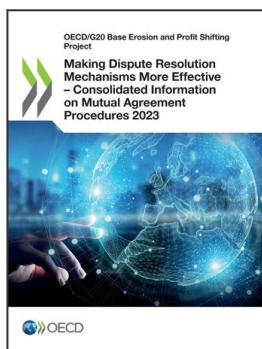
Inventory for year 2022	Opening Inventory 1/1/2022	Cases started	Cases Closed	End Inventory 31/12/2022
Attribution/allocation cases	424	145	129	440
Other cases	263	80	125	218
Total	687	225	254	658

Source: OECD

**Table 4. United States' average time to resolve MAP cases in 2022**

Cases resolved in year 2022	Pre-2016 cases		Post-2015 cases		All	
	Number of cases	Average time	Number of cases	Average time	Number of cases	Average time
				Start to End		
Attribution / Allocation cases	23	97.37	106	31.06	129	42.88
Other cases	24	103.55	101	22.31	125	37.91
All cases	47	100.53	207	26.79	254	40.43

Source: OECD



**From:**

## **Making Dispute Resolution Mechanisms More Effective – Consolidated Information on Mutual Agreement Procedures 2023**

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