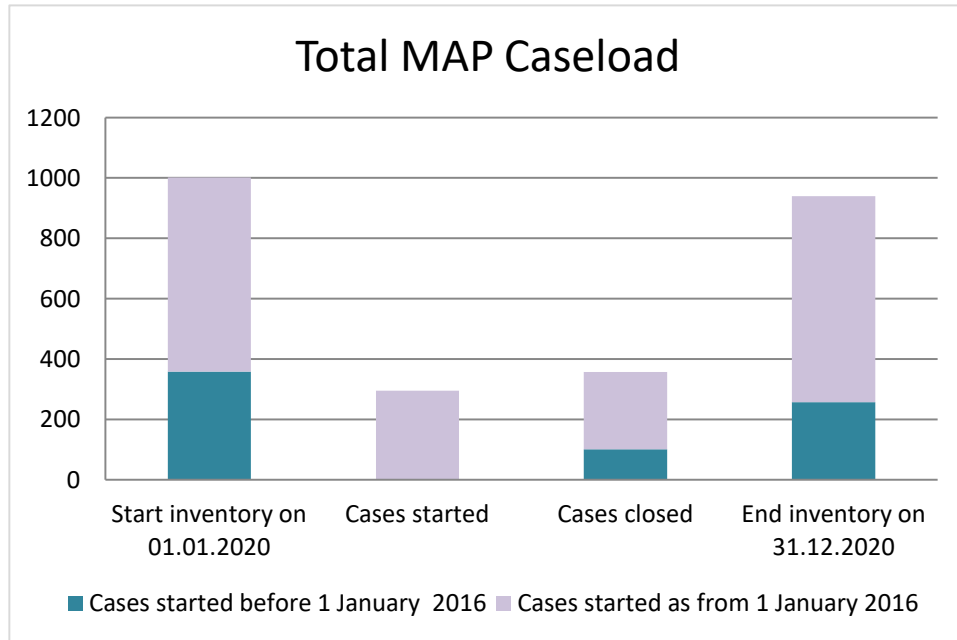


## United States



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	220	0	79	141
Other cases	138	0	22	116

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	429	179	130	478
Other cases	215	116	126	205

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	85.98
Other cases	93.41

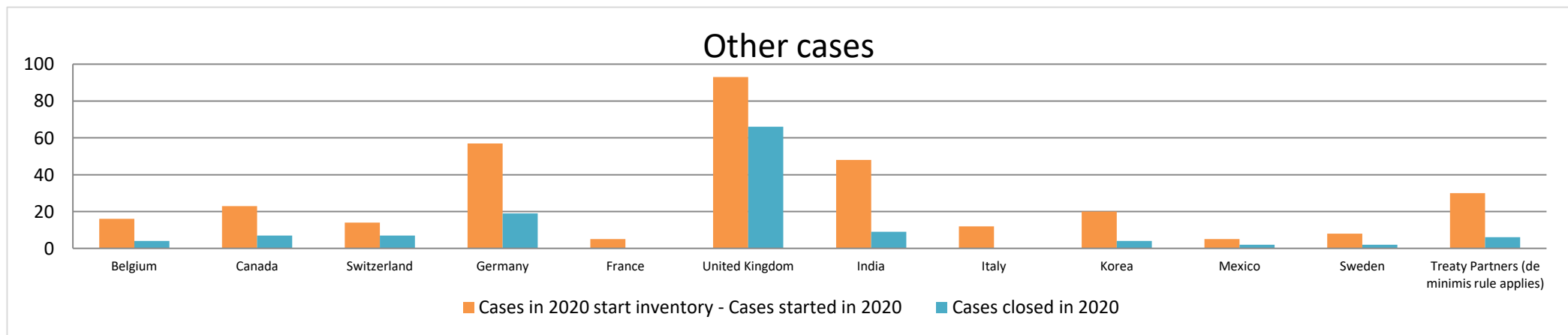
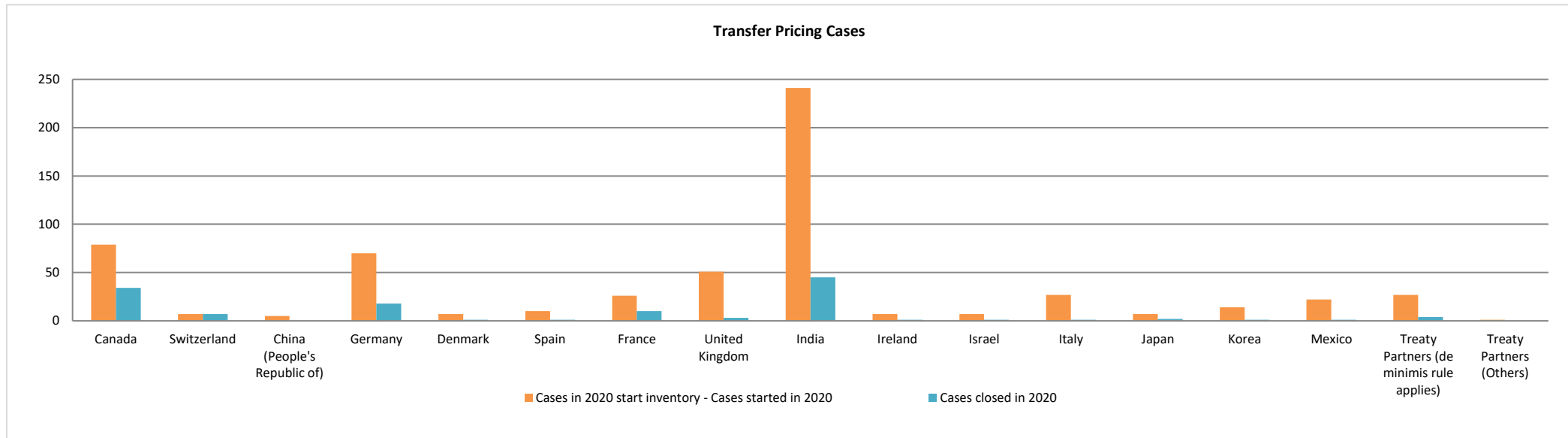
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	23.48	1.81	10.45	10.95
Other cases	18.37	1.60	7.09	26.22

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>

# Overview of MAP partners (only for cases started as from 1 January 2016)

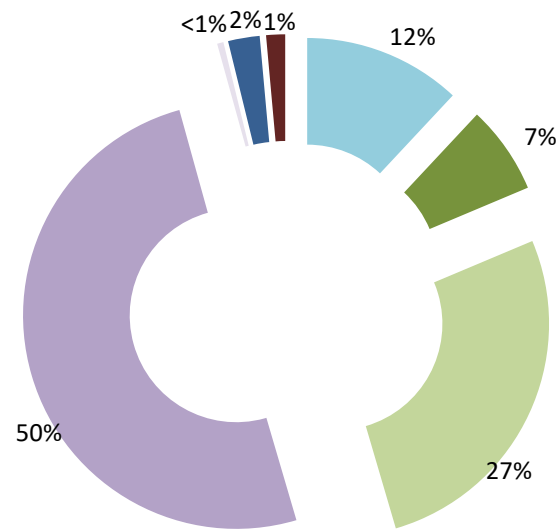
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs



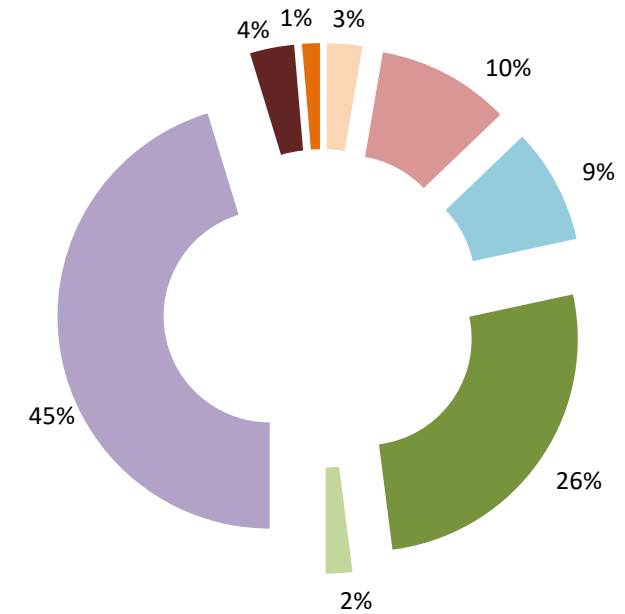
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

### MAP Outcomes - TP cases



### MAP Outcomes - other cases



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 eliminated / 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
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>14</b>	<b>56</b>	<b>105</b>	<b>1</b>	<b>5</b>	<b>3</b>	<b>0</b>	<b>209</b>
Cases started before 1 January 2016	0	0	14	3	37	22	0	2	1	0	79
Cases started as from 1 January 2016	0	0	11	11	19	83	1	3	2	0	130
<b>Other cases (all)</b>	<b>4</b>	<b>15</b>	<b>13</b>	<b>39</b>	<b>3</b>	<b>67</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>2</b>	<b>148</b>
Cases started before 1 January 2016	0	0	1	1	0	16	0	0	3	1	22
Cases started as from 1 January 2016	4	15	12	38	3	51	0	0	2	1	126
<b>All cases</b>	<b>4</b>	<b>15</b>	<b>38</b>	<b>53</b>	<b>59</b>	<b>172</b>	<b>1</b>	<b>5</b>	<b>8</b>	<b>2</b>	<b>357</b>

Annex A

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2020	average time taken (in months) for closing pre-2016 cases during the reporting period
		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		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Attribution/ Allocation	220	0	0	14	3	37	22	0	2	1	0	141	85.98
Row 2 Others	138	0	0	1	1	0	16	0	0	3	1	116	93.41
Row 3 Total	358	0	0	15	4	37	38	0	2	4	1	257	87.60
<b>Notes:</b>													
Potential mismatches between 2018 start inventory and 2017 end inventory	Number of pre-2016 cases in MAP inventory on 1 January 2020 differs from number previous reported to due changes during reconciliations with treaty partners												
Notes on the computation of average time	The average time taken to close pre-2016 cases was computed by applying the following rules: (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.												
Note on outcomes	For one of the pre-2016 closed, the other competent authority was unable to reach the taxpayer who initiated the MAP request after several years.												

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2020
			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	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Canada	51	28	0	0	2	2	0	29	0	0	1	0	45
Switzerland	7	0	0	0	1	2	0	4	0	0	0	0	0
China (People's Republic of)	3	2	0	0	0	0	0	0	0	0	0	0	5
Germany	39	31	0	0	7	2	0	9	0	0	0	0	52
Denmark	6	1	0	0	0	1	0	0	0	0	0	0	6
Spain	7	3	0	0	0	1	0	0	0	0	0	0	9
France	22	4	0	0	0	2	0	8	0	0	0	0	16
United Kingdom	12	39	0	0	0	0	0	3	0	0	0	0	48
India	207	34	0	0	0	0	19	22	1	3	0	0	196
Ireland	4	3	0	0	0	1	0	0	0	0	0	0	6
Israel	5	2	0	0	0	0	0	0	0	0	1	0	6
Italy	21	6	0	0	0	0	0	1	0	0	0	0	26
Japan	3	4	0	0	0	0	0	2	0	0	0	0	5
Korea	10	4	0	0	0	0	0	1	0	0	0	0	13
Mexico	12	10	0	0	1	0	0	0	0	0	0	0	21
Treaty Partners (de minimis rule applies)	20	7	0	0	0	0	0	4	0	0	0	0	23
Treaty Partners (Others)	0	1	0	0	0	0	0	0	0	0	0	0	1
Total	429	179	0	0	11	11	19	83	1	3	2	0	478
<b>Notes:</b>													
Potential mismatches between 2020 start inventory and 2019 end inventory	The numbers have been updated based on Treaty Partners' responses during this year's reconciliations.												

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2020	
			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		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	12	4	0	0	0	0	0	4	0	0	0	0	12
	Canada	16	7	0	2	0	4	0	0	0	0	1	0	16
	Switzerland	8	6	0	4	1	0	0	1	0	0	1	0	7
	Germany	41	16	2	6	3	1	1	6	0	0	0	0	38
	France	5	0	0	0	0	0	0	0	0	0	0	0	5
	United Kingdom	49	44	1	2	0	32	1	30	0	0	0	0	27
	India	32	16	0	0	4	0	1	4	0	0	0	0	39
	Italy	10	2	0	0	0	0	0	0	0	0	0	0	12
	Korea	15	5	0	0	1	0	0	3	0	0	0	0	16
	Mexico	4	1	0	0	2	0	0	0	0	0	0	0	3
	Sweden	2	6	0	1	0	0	0	1	0	0	0	0	6
Row 2	Treaty Partners (de minimis rule applies)	21	9	1	0	1	1	0	2	0	0	0	1	24
	Total	215	116	4	15	12	38	3	51	0	0	2	1	205
<b>Notes:</b>														
Potential mismatches between 2020 start inventory and 2019 end inventory			The numbers have been updated based on Treaty Partners' responses during this year's reconciliations.											
Case with Treaty Partners (de minimis rule applies) - 'any other outcome'			Taxpayer was informed of how to address the issue using domestic procedures.											

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Canada	18.63	1.89	8.26	12.78
	Switzerland	14.91	0.98	9.52	3.20
	Germany	14.55	1.83	14.15	8.72
	Denmark	12.23	0.72	n.a.	n.a.
	Spain	22.88	1.15	n.a.	n.a.
	France	24.29	1.15	16.16	10.52
	United Kingdom	19.72	1.41	15.92	4.51
	India	33.38	2.25	n.a.	n.a.
	Ireland	11.75	1.15	n.a.	n.a.
	Israel	22.92	1.15	8.84	14.07
	Italy	24.59	1.15	9.21	15.39
	Japan	3.99	1.35	0.00	5.65
	Korea	20.22	1.15	13.02	7.20
	Mexico	16.56	0.91	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	27.46	1.15	10.29	20.94
	Total	23.48	1.81	10.45	10.95
Notes:					

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	15.98	1.15	1.17	14.81
	Canada	11.57	1.57	n.a.	n.a.
	Switzerland	24.19	2.17	3.04	33.12
	Germany	11.28	2.06	3.41	18.09
	United Kingdom	19.23	1.66	8.67	28.07
	India	27.36	0.85	4.68	44.38
	Korea	24.61	0.93	17.90	12.54
	Mexico	26.48	1.15	n.a.	n.a.
	Sweden	13.13	2.27	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	15.48	0.70	3.80	12.69
	Total	18.37	1.60	7.09	26.22
Notes:					



Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	<b>Total Average Time</b>	20.97	#VALUE!	8.69	18.96
Notes:					