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Date: September 19, 2018
Appraiser: Rania Mahmoud, ACR1
Agency: Internal Revenue Service
Subject: DAA-0058-2018-0009

*sent
9/21/18*

INTRODUCTION

Schedule Overview

Advance Pricing Agreement and Mutual Agreement Program Case Files

Overall Recommendation

I recommend approval of the attached schedule.

APPRAISAL

Advance Pricing Agreements (APA) and Mutual Agreement Program (MAP) case files are tax dispute resolution requests brought by taxpayers (primarily multi-national enterprises) that are parties to transactions impacted by interpretations and applications of tax treaty provisions such as double taxation or transfer pricing, i.e. criteria on how future transactions will be taxed by the IRS and foreign countries.

Taxpayers seeking resolution to specific tax issues not in accordance with applicable treaties must request assistance from the United States Competent Authority (CA) via a formal letter. Cases may pertain to provisions outlined in bilateral agreements, known as Competent Authority Arrangements (CAA), that clarify operational aspects of tax treaties. This schedule does not cover CAAs (disposition approval pending under DAA-0058-2017-0015).

The Competent Authority is a person or entity who officially represents the United States in tax treaty matters including serving as a point-of-contact to both taxpayers and treaty partner CAs. Delegated by the Department of the Treasury, the United States CA is derived out of the IRS Large Business and International (LB&I) division; the current CAA signatory is the Commissioner of LB&I. The LB&I division is responsible for corporate entities with assets greater than \$10 million, as well as all international tax matters.

Note that this schedule does not cover actual tax treaties because they are not LB&I or IRS records, but rather Department of the Treasury records. An updated listing of treaties is publicly

available at this IRS webpage: <https://www.irs.gov/businesses/international-businesses/united-states-income-tax-treaties-a-to-z>.

Additional information about the Advanced Pricing and Mutual Agreement process is publicly available at this IRS webpage: <https://www.irs.gov/businesses/corporations/apma>.

Item 0001: Mutual Agreement Program (MAP) Case Files

Proposed Disposition: Temporary

Appropriateness of Proposed Disposition: Appropriate

Appraisal Justification:

- * Does not document significant actions of Federal officials. Records document routine requests brought by taxpayers to resolve instances of double taxation by one or more countries and cease to have operational or business value beyond their contemporary use.
- * Has little to no research value

Adequacy of Proposed Retention Period: Adequate from the standpoint of legal rights and accountability.

Media Neutrality: Approved

Item 0002: Advance Pricing Agreement (APA) Case Files

Proposed Disposition: Temporary

Appropriateness of Proposed Disposition: Appropriate

Appraisal Justification:

- * Does not document significant actions of Federal officials. Records document routine agreements that establish transfer pricing criteria for taxpayers in one or more countries and do not have value beyond their contemporary use.
- * Has little to no research value

Adequacy of Proposed Retention Period: Adequate from the standpoint of legal rights and accountability.

Media Neutrality: Approved



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