

# Nondisclosure statement of taxpayers authorized representative

I hereby agree that neither I nor any member of my firm's office staff nor any other person who may assist me or the firm in the mutual agreement proceeding requested in the letter of \_[date]\_ submitted by \_[name of taxpayer]\_ to the competent authorities of the United States and \_[name of treaty partner]\_ will disclose to any person (other than the taxpayer, another concerned person,<sup>1</sup> its authorized representative or agent, or one of the competent authorities or its authorized representative<sup>2</sup>) any information received during the course of the arbitration proceeding from either Contracting State or the arbitration board, other than the determination of such board.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Position

\_\_\_\_\_  
<sup>1</sup> As defined in the relevant treaty provisions, the term "concerned person" means the taxpayer requesting mutual agreement procedure assistance from a competent authority under the MAP article [e.g., Article 25] and any other person whose tax liability to either the United States or treaty partner may be directly affected by the mutual agreement arising from that request.

<sup>2</sup> The U.S. Competent Authority has authorized the International Centre for Dispute Resolution (ICDR), a division of the American Arbitration Association to act on its behalf with respect to certain designated matters concerning the arbitration proceeding.