

# Taxpayer authorization to disclose tax information for purposes of treaty MAP arbitration proceedings

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NAME OF TAXPAYER

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U.S. TAX IDENTIFICATION NUMBER (e.g., EIN)

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ADDRESS

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CITY                      STATE      COUNTRY      POSTAL CODE (ZIP CODE)

The above-named taxpayer, in accordance with its request of [date] that the competent authorities of the United States and **[Name of treaty partner]** undertake an arbitration proceeding described in paragraphs **[5]** and **[6]** of Article **[25]**\* of the income tax convention between the United States and **[Name of treaty partner]**, consents to the disclosure by the U.S. Competent Authority of any and all returns and return information with respect to the taxpayer's mutual agreement procedure (MAP) request submitted to the U.S. Competent Authority on [date] , to the individuals appointed (or identified for potential appointment pending clearance) by the respective competent authorities to arbitrate the MAP case, the individual appointed (or identified for potential appointment pending clearance) as the Chair of the arbitration panel, and the following representatives, if any, of the respective competent authorities who are authorized by the competent authority to act on its behalf with respect to certain designated matters concerning the arbitration proceeding:

In the case of the United States: International Centre for Dispute

Resolution (ICDR), a division of the  
American Arbitration Association

In the case of **[Name of treaty partner]**: \_\_\_\_\_

In the case of a consolidated group of U.S. corporations, this consent is made in regard to all such information concerning the following members of the consolidated group, who are the subjects of the mutual agreement request:

[Enter name and address of each consolidated group member, if any, who is a concerned person.<sup>1</sup> If none, enter "Not Applicable."]

I certify that I have the legal authority to execute a request for or consent to disclose a return or return information to disclose information to third parties (as described in Treas. Reg. §301.6103(c)-1(e)(4)) and I hereby make this consent on behalf of the taxpayer, including each of the members of the consolidated group listed above.<sup>2</sup>

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

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

\_\_\_\_\_  
Position

\_\_\_\_\_

\*modify citations as appropriate to particular treaty

<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 Article [25] and any other person whose tax liability to either the United States or the treaty partner may be directly affected by the mutual agreement arising from that request.

<sup>2</sup> **Each taxpayer or concerned person** (as defined in footnote 1) whose U.S. tax liability may be directly affected by the mutual agreement procedure request **must sign a consent**. In the case of a consolidated group (as defined in Treas. Reg. 1.1502-1(h)), a person authorized by law to act for the common parent should execute the consent on behalf of the group. See Treas. Reg. §1.1502-77(a).