

Taxpayer consent to MAP arbitration and nondisclosure statement

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NAME OF TAXPAYER

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ADDRESS

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CITY STATE COUNTRY POSTAL CODE (ZIP CODE)

The above-named taxpayer hereby consents to the competent authorities of the United States and **[Name of treaty partner]** undertaking an arbitration proceeding described in paragraphs **[5]** and **[6]** of Article **[25]\*\*** (Mutual Agreement Procedures) of the income tax convention between the United States and **[Name of treaty partner]**, as necessary in order to reach a mutual agreement under Article **[25]** regarding the request filed with the United States Competent Authority on  [date] .

This consent and nondisclosure statement also covers the following concerned persons<sup>1</sup> that the taxpayer has the legal authority to bind:

[Enter name and address of each such concerned person. If none, enter "Not Applicable."]

The following concerned persons, if any, are not covered by this consent and nondisclosure statement (and therefore must submit a separate consent and nondisclosure statement on their own behalf):

[Enter name and address of each such concerned person. If none, enter "Not Applicable."]

In making this consent, the taxpayer and, if applicable, each of the concerned persons covered by this consent and nondisclosure statement, agrees not to disclose to any person (other than the taxpayer's authorized representative or agent, another concerned person, 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.

The following persons are all of the representatives or agents of the taxpayer or, if applicable, the specified concerned person, who have been authorized to assist the taxpayer or specified concerned person in the mutual agreement procedure to which this consent and nondisclosure statement applies. Attached to this consent and

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<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. A concerned person that has the legal authority to bind any other concerned person(s) on this matter may do so in a comprehensive statement.

<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.

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nondisclosure statement are the nondisclosure statements of each of these representatives and agents, as is required by **[paragraph 6 of Article 25]**.

[Enter name and address of each such representative or agent and the concerned person(s) for which each is acting. If none, enter "Not Applicable."]

**Under penalties of perjury**, I declare that I have examined this consent and nondisclosure statement and any accompanying attachments and to the best of my knowledge and belief, they are true, correct, and complete. Furthermore, I certify that I have the legal authority to execute this consent and nondisclosure statement on behalf of each concerned person covered by it and to bind each concerned person to its terms.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

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

\_\_\_\_\_  
Position

\_\_\_\_\_  
\* modify citations as appropriate to particular treaty