Introduction to International Transfer Pricing

Spring 2018

The course is designed to provide a practical understanding of the United States transfer pricing substantive rules and procedural rules in six sessions of two hours, ten minutes. The course will emphasize the conceptual approach to transfer pricing, rather than a quantitative application of those rules.

Reading assignments are taken from (i) Levey & Wrappe, *Transfer Pricing – Rules, Compliance and Controversy* (4th Edition); (ii) related Code and regulations. Modest amounts of supplemental reading will be provided during the course.

Grading will be based on a 2 hour examination at the end of the course. The examination will be entirely open-book; there will be no limitations of the materials that can be taken into the examination room.

The schedule of classes and related reading assignments is as follows:

**Course Agenda**

Session 1- Intro/Overview/Gen’l Rules--Ch. 1 (¶ 101-150, ¶170-192), Ch. 2 (¶201-250, ¶280)

Session 2- Transfer Pricing for Tangible Goods-- Ch. 3, Practice Tools ¶20,020

Session 3- Transfer Pricing for Intangibles— Ch. 4 (¶401-450)

Session 4- Services/Leases/Loans/ Review of Methods -- Ch. 5 (¶501-560), Ch.6, Practice Tools ¶20,060

Session 5- Penalties and Documentation/ MAP and APAs/ Controversy Overview—Ch. 7, Ch. 9, MAP and APA reading TBD

Session 6- Collateral Adjustments/ OECD Base Erosion and Profit Shifting /Review-- Ch. 2 (¶260), BEPS reading TBD