The course is designed to provide a practical understanding of international transfer pricing, along with limited exposure to important related areas of taxation.

We use a web-based course site (Canvas) to post materials and communicate. You should have received an announcement email containing a link to our Canvas site.

Required and recommended reading assignments are taken from (i) the Code and Regulations, (ii) limited materials available through Canvas, and (iii) Marc M. Levey and Steven C. Wrappe, *Transfer Pricing: Rules, Compliance and Controversy* (“Levey and Wrappe”).

Your grade will be based entirely on an exam at the end of the term. The exam will be open-book. The exam will be written as a three-hour exam, but we will allow you four hours in which to complete it. It will consist of a combination of multiple choice, short answer, and essay questions.

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

**Session 1 (September 1) – Introduction - Section 482 – Transfer Pricing Overview**

- Code § 482

- Not required, but recommended:
  - Chapter 1 of Levey and Wrappe

**Session 2 (September 8) – General Concepts and Special Rules of Reg. § 1.482-1**

- Code § 482, Reg. § 1.482-1

- Not required, but recommended:
  - Chapter 2 of Levey and Wrappe

**Session 3 (September 15) - General Concepts and Special Rules of Reg. § 1.482-1 (cont.) & Transfers of Tangible Property (Part 1)**

- Reg. §§ 1.482-1, 1.482-3
Not required, but recommended:

Chapter 3 of Levey and Wrappe (¶¶ 301-330.03)

**Session 4 (September 22) – Comparable Profits Method and Profit Split Methods**

Reg. §§ 1.482-5, 1.482-6

Not required, but recommended:

Chapter 3 of Levey and Wrappe (¶¶ 340-350.03)

**Section 5 (September 29) - Transfers of Intangible Property**

Reg. § 1-482-4

Not required, but recommended:

Chapter 4 of Levey and Wrappe (¶¶ 401-450.02 and 480)

**Session 6 (October 6) – Cost Sharing**

Reg. § 1.482-7

Not required, but recommended:

Chapter 4 of Levey and Wrappe (¶ 460)

**Session 7 (October 13) – Services**

Reg. § 1.482-9

Not required, but recommended:

Chapter 5 of Levey and Wrappe (¶¶ 501-570.05)

**Session 8 (October 20) – Penalties, Documentation**

Code § 6662, Reg. § 1.6662-6, Code §§ 982, 6038A

Not required, but recommended:

Chapter 5 of Levey and Wrappe (¶¶ 701-720.07)

**Session 9 (October 27) - Views of a Transfer Pricing Economist**

Assignment TBD
Session 10 (November 3) -- IRS Enforcement (Exam, Appeals, litigation)


Not required, but recommended:

Chapters 11 and 12 of Levey and Wrappe

Session 11 (November 10) – APAs, Competent Authorities, Treaties


Not required, but recommended:

Chapters 13 and 14 of Levey and Wrappe

Session 12 (November 17) – OECD and UN

Final Report on Actions 8-10 (attached). Skim all; read carefully paragraphs 1.119 through 1.128, 6.5 through 6.12 and 6.32 through 6.46.

Session 13 (December 1) – Final Exam Review Session