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

Reading assignments are taken from (i) the Code and Regulations and (ii) limited materials available through the Courseware site. 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.

Your grade will be based entirely on an exam at the end of the term. The exam will be open-book; there will be no limitations on the materials that can be taken into the examination room, but internet access will not be permitted. 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 3) – Introduction - Section 482 – Transfer Pricing Overview**

Code § 482

Not required, but recommended:


**Session 2 (September 10) – General Concepts and Special Rules of Reg. § 1.482-1**

Code § 482, Reg. § 1.482-1

**Session 3 (September 17) - General Concepts and Special Rules of Reg. § 1.482-1 (cont.) & Transfers of Tangible Property (Part 1)**

Reg. §§ 1.482-1, 1.482-3

**Session 4 (September 24) – Comparable Profits Method and Profit Split Methods**

Reg. §§ 1.482-5, 1.482-6

**Section 5 (October 1) - Transfers of Intangible Property**
Reg. § 1-482-4

Session 6 (October 8) – Cost Sharing
Reg. § 1.482-7

Session 7 (October 15) – Services
Reg. § 1.482-9

Session 8 (October 22) – Views of a Transfer Pricing Economist
Assignment TBD

Session 9 (October 29) – Penalties, Documentation
Code § 6662, Reg. § 1.6662-6, Code §§ 982, 6038A

Session 10 (November 5) – IRS Enforcement (Exam, Appeals, litigation)

Session 11 (November 12) – APAs, Competent Authorities, Treaties

Session 12 (November 19) – OECD and UN
Assignment TBD

Session 13 (December 3) – Final Exam Review Session