U.S. TRANSFER PRICING PRIMER
February 23 & 24, 2015 • Las Vegas • Treasure Island Hotel

Join us for a two-day course with live group instruction on common transfer pricing methodologies and concepts for accountants, attorneys and other tax practitioners.

Overview of Topics to be Covered:
• Discuss how to prepare effective documentation
• Explain the feasibility of doing it in-house
• List how the IRS determines the amount of tax and penalties due on transactions with related parties, including conduit entities
• And more!

All paid attendees will receive the Bloomberg BNA Portfolio:
#886: Transfer Pricing: Introductory Materials
(a $400 value)
*One Portfolio per paid attendee. Quantities are limited.

Earn Up to 16 CPE/CLE Credits

U.S. INTERMEDIATE TRANSFER PRICING
February 25 & 26, 2015 • Las Vegas • Treasure Island Hotel

Join us for a two-day course with live group instruction with in-depth training for financial, tax, and transfer pricing professionals who are interested in expanding their knowledge of the theory and practice of transfer pricing.

Overview of Topics to be Covered:
• Learn practical solutions to common transfer pricing issues
• Discover how to manage corporate transfer pricing and identify Uncertain Tax Positions (UTPs)
• Understand global transfer pricing legislative developments
• Discuss taxpayer approaches to transfer pricing documentation
• Review handling of transfer pricing controversies
• And more!

All paid attendees will receive the Bloomberg BNA Portfolio:
#889 Transfer Pricing: Economic, Managerial, and Accounting Principles
(a $400 value)
*One Portfolio per paid attendee. Quantities are limited.

Earn Up to 16 CPE/CLE Credits

BUY BOTH PROGRAMS & SAVE!
$340 off when you register for both programs at the same time!

These unique courses are offered exclusively by Bloomberg BNA
For more information, call 800.372.1033 or visit www.bna.com/taxseminars
DAY ONE

7:30 AM  Registration & Continental Breakfast
8:30 AM  Overview of Transfer Pricing
9:00 AM  Analyzing the Intercompany Transfers of Tangible Property
  • Available methodologies
  • Types of manufacturers
  • Types of distributors
  • Examples of common intercompany transactions involving sales of tangible property
10:30 AM  Break for Refreshments
10:45 AM  Analyzing Intercompany Services
  • Available methodologies
  • When you must impute a profit or mark-up on service costs
  • Treatment of stewardship or other non-chargeable functions
  • Types of service providers
  • Examples of analyzing common intercompany services transactions
12:15 PM  Luncheon
1:30 PM  Analyzing the Intercompany Transfers of Intangible Property
  • How intangible property is defined – interrelationship with Secs. 197 and 382(d) – who is the legal owner?
  • Available methodologies
  • Examples of analyzing common intercompany transactions involving intangible property
3:00 PM  Break for Refreshments
3:15 PM  Cost Sharing Regulations
  • Available methodologies
  • What costs are included and who are qualified participants
4:15 PM  Analyzing Intercompany Financial Transactions
  • Available methodologies
  • How to benchmark intercompany loans, guarantees, cash pooling arrangements and other intercompany financial transactions
  • Examples of analyzing common intercompany financial transactions
5:30 PM  Conference Adjourns for the Day

DAY TWO

7:30 AM  Continental Breakfast
8:15 AM  Review of Day One & Compliance and Penalties
  • Reporting intercompany transactions on Forms 5471, 5472, 8858, 8865
  • Section 6662(e) Transfer Pricing Penalties
  • Contemporaneous documentation requirements
9:00 AM  Workshop Session: Preparing a Transfer Pricing Study
  • Satisfying the rules for contemporaneous transfer pricing documentation
  • Financial analysis
  • Risk-function analysis
  • Economic analysis
  • Determining the tested party
10:30 AM  Break for Refreshments
10:45 AM  Workshop Session: Practical Approaches to Most Common Transfer Pricing Documentations
  • Examples
12:00 PM  Luncheon
1:00 PM  Workshop Session: Transfer Pricing Documentations
  • Drafting a transfer pricing report
2:00 PM  Overview of the OECD Transfer Pricing Guidelines
  • Source of OECD directives – who applies OECD standards?
  • Comparison of U.S. transfer pricing rules to OECD guidelines
  • Comparison of U.S. documentation with OECD and non-OECD documentation
3:30 PM  Conference Ends

Times/topics/speakers subject to change
©Bloomberg BNA 2015. All rights reserved

BUY BOTH PROGRAMS & SAVE!
$340 off when you register for both programs at the same time!

These unique courses are offered exclusively by Bloomberg BNA

For more information, call 800.372.1033 or visit www.bna.com/taxseminars
DAY ONE

7:30 AM  Registration & Continental Breakfast
8:15 AM  Welcoming Remarks
8:30 AM  Overview of Transfer Pricing
  • Intercompany transactions – tangibles, intangibles, services and loans
  • Available methodologies
  • Types of manufacturers, distributors and service providers
9:30 AM  Drafting Transfer Pricing Documentations
  • Practical solutions to common transfer pricing issues
  • Drafting a transfer pricing report
10:30 AM  Break for Refreshments
10:45 AM  Financial Statements and Transfer Pricing
  • Overview of ASC 740-10 requirements as they apply to transfer pricing
  • Identifying Uncertain Tax Positions (UTP) and defining units of accounts related to transfer pricing issues
  • More-likely-than-not standard and recognition of transfer pricing UTPs
  • Practical approach to measurement of positions related to transfer pricing, including cumulative probability calculations
  • Trends in audits of companies’ ASC 740 analyses of transfer pricing-related UTPs
12:15 PM  Luncheon
1:15 PM  Transfer Pricing Hot Topics
  • OECD Update
  • Global transfer pricing legislative developments
  • Current global transfer pricing news
  • Regional trends – Asia, Americas, Europe, Middle East and Africa
2:45 PM  Break for Refreshments
3:00 PM  Strategizing Intercompany Transactions
  • Supply chain management
  • Intellectual property structures
  • Identifying value drivers
  • Headquarters and management charges
  • SALT transfer pricing
5:15 PM  Question & Answer Session
5:30 PM  Conference Adjourns for the Day

DAY TWO

7:45 AM  Continental Breakfast
8:30 AM  Managing the Corporate Transfer Pricing Function
  • Strategy policy and process implementation – integrating transfer pricing into corporate objectives/goals
  • Best practices – Global documentation strategies
  • Managing the in-house transfer pricing function
  • Transfer pricing risk in light of tax information transparency
  • Transfer pricing due diligence for mergers/acquisitions
  • Coordination with external advisors
10:30 AM  Break for Refreshments
10:45 AM  Current Transfer Pricing Developments
  • Key docketed U.S. transfer pricing cases
  • Key foreign transfer pricing cases
  • TPP and TPO structure
12:15 PM  Luncheon
1:15 PM  Handling IRS Transfer Pricing Controversies
  • Verifying or measuring estimated transfer pricing charges
  • Budget v. actual
  • Making compensating adjustments
  • Who handles the audit?
  • Things the IRS economist will ask during an audit
  • Dealing with the International Examiner and IRS counsel
  • TPO audit guidelines
  • Resolution strategies for exam-level settlements: fast track mediation, early referral and Accelerated Issue Resolution (AIR) procedures
  • Deciding whether Competent Authority is the right path
  • The APA alternative: Negotiating a successful APA
3:15 PM  Question & Answer Session
3:30 PM  Conference Ends

Times/topics/speakers subject to change
©Bloomberg BNA 2015. All rights reserved

BUY BOTH PROGRAMS & SAVE!
$340 off when you register for both programs at the same time!

These unique courses are offered exclusively by Bloomberg BNA

For more information, call 800.372.1033 or visit www.bna.com/taxseminars
FIVE EASY WAYS TO REGISTER:

E-MAIL: customercare@bna.com
TELEPHONE: 800.372.1033
WEB: www.bna.com/taxevents
FACSIMILE: 800.253.0332
MAIL:
Bloomberg BNA’s Customer Contact Center
3 Bethesda Metro Center, Suite 250
Bethesda, MD 20814-5377
USA

HARDSHIP POLICY
Bloomberg BNA offers a hardship policy for CPAs and other tax and accounting professionals who wish to attend our live conference and seminars. Individuals must earn less than $50,000 annually in order to qualify. For individuals who are unemployed or earning less than $35,000 per year, a full discount off the price of registration for the program will be awarded. Individuals earning between $35,000 and $50,000 per year will receive a 50% discount off the price of the program.

If an individual wishes to submit a case for hardship, he or she must contact Bloomberg BNA directly at accreditations@bna.com. Please include the following information with your request: complete contact information, program for which a hardship reduction is being requested, requested amount for hardship reduction, and reason for applying for hardship. Please note that requests will not be considered until 30 days from the program date and that individuals may only apply for a hardship reduction once within a 12-month period. Bloomberg BNA reserves the right to make a final determination on a case-by-case basis. Our decision for granting a hardship is final and submission does not constitute acceptance.

CONFERENCE LOCATION
Treasure Island Hotel – Tel.: 800.288.7206
3300 S. Las Vegas Blvd, Las Vegas, NV, 89109
Hotel accommodations are at your own discretion.

REGISTER EARLY & SAVE!

BUY BOTH PROGRAMS & SAVE!

Cannot be transferred or combined with other discounts.
☐ $2150 Early Registration (up to 1 month prior to course)
☐ $2550 Registration (within 1 month of course)

Name
Title
Organization
Address
City State Zip
Telephone Fax
E-mail

MAIL:
Bloomberg BNA’s Customer Contact Center
3 Bethesda Metro Center, Suite 250
Bethesda, MD 20814-5377
USA

CPE/CLE CREDITS
Bloomberg BNA is registered with the National Association of the State Boards of Accountancy as a sponsor of continuing professional education on the National Registry of CPE sponsors. State Boards of Accountancy have final authority on the acceptance of individual courses. Complaints regarding registered sponsors may be addressed to NASBA, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417.

Bloomberg BNA will apply for continuing legal education credits in any state or jurisdiction where available. For more information, please contact Bloomberg BNA customer service at 800.372.1033 and ask to speak to the CLE Accreditations Coordinator, or email us at accreditations@bna.com.

CANCELLATION POLICY
If you are unable to attend this event, you may: transfer your registration to another person from your company for the same event; or transfer your registration to a substitute event listed on our web site. In either instance, there will be no charge or penalty for substitution.

To request a transfer, contact customercare@bna.com with the new attendee or substitute event information more than 5 business days prior to the conference start date. On the first day of the event, absent attendees will be considered “no shows” and will not be eligible for a refund, transfer, or substitute event. Cancellations must be made in writing to customercare@bna.com more than 5 business days before the event and will be assessed a $350 conference setup fee. Cancellations will not be accepted if notice is received fewer than 5 business days before the event. For more information regarding administrative policies, complaints and cancellations, please contact us at 800.372.1033, or e-mail customercare@bna.com.

FEE INCLUDES
Continental breakfasts, lunches, refreshment breaks,
Bloomberg BNA Portfolio and course materials in electronic format.
Contact Bloomberg BNA about discounts for three or more registrants from the same company

U.S. Transfer Pricing Primer TMC237
☐ $1395 Early Registration (up to 1 month prior to course)
☐ $1595 Registration (within 1 month of course)

U.S. Intermediate Transfer Pricing TMC239
☐ $1095 Early Registration (up to 1 month prior to course)
☐ $1295 Registration (within 1 month of course)

Method of Payment: Payment is due on or prior to the course. All credit cards converted to and billed in U.S. dollars (USD).
☐ Check enclosed payable to Bloomberg BNA
☐ Credit card payment: □ MasterCard □ Visa □ AmEx □ Discover
All credit cards will be processed at current U.S. conversion rates
SEMINAR OVERVIEW
Our new Transfer Pricing Primer contains an introduction to the IRS transfer pricing methodologies under Sec. 482, which are applicable to related party transactions involving tangible and intangible property, services and financial transactions. This course offers extended workshop sessions that examine practical solutions to transfer pricing issues facing U.S. and foreign multinationals, including examples of common transfer pricing scenarios and preparing a Transfer Pricing Study.

This seminar also provides an overview of the documentation required for IRS audits, competent authority proceedings and advanced pricing agreements involving Sec. 482 and the OECD guidelines.

WHY YOU SHOULD ATTEND
Transfer pricing in the United States continues to be a topic of major concern to tax executives at U.S. outbound and inbound multinationals. In today’s environment of increased accountability, corporate executives must understand global pricing policies and transfer pricing risks and exposures before certifying tax return results.

Transfer pricing requires financial statement results to properly reflect profits between business units for tax and earnings forecasts. As a result, corporate tax and financial executives must establish effective internal controls and defend their pricing policies before their auditors and the IRS. Under FIN 48, Tax Departments will be required to measure and recognize potential transfer pricing exposure on a global basis.

Due to the risk of penalties and interest on adjustments, companies increasingly are taking action to educate their tax staff on identifying and documenting intercompany transactions in order to reduce their audit exposure.

WHO SHOULD ATTEND
Bloomberg BNA is pleased to offer this popular, basic-level practical transfer pricing course for corporate tax executives and tax advisors from law and accounting firms. No prerequisites are required, although some knowledge of the economics and the U.S. international tax rules is recommended. This program is transitional which is appropriate for newly admitted attorneys.

This two-day course is designed as a training session to introduce tax practitioners to the key reporting and compliance issues in establishing an arm’s-length price under Sec. 482 and the OECD guidelines.

Earn Up to 16 CPE/CLE Credits

WHO SHOULD ATTEND
This new intermediate transfer pricing seminar provides in-depth training for financial, tax, and transfer pricing professionals who are interested in expanding their knowledge of the theory and practice of transfer pricing. Topics for the two-day seminar include financial reporting on transfer pricing, how to manage corporate transfer pricing, current transfer pricing developments, taxpayer approaches to transfer pricing documentation, and transfer pricing planning and handling transfer pricing controversies.

WHO SHOULD ATTEND
The seminar is suitable for finance and tax individuals of multinational corporations, tax accountants, economists, lawyers, transfer pricing advisors in accounting and law firms, and anyone dealing with transfer pricing matters. This is an intermediate seminar that also reviews some basic transfer pricing topics. Although prior experience is helpful, it is not a prerequisite to participate in this nontransitional seminar.

Earn Up to 16 CPE/CLE Credits

BUY BOTH PROGRAMS & SAVE!
$340 off when you register for both programs at the same time!

These unique courses are offered exclusively by Bloomberg BNA

For more information, call 800.372.1033 or visit www.bna.com/taxseminars
U.S. TRANSFER PRICING PRIMER
February 23 & 24, 2015 • Las Vegas • Treasure Island Hotel

U.S. INTERMEDIATE TRANSFER PRICING
February 25 & 26, 2015 • Las Vegas • Treasure Island Hotel

For more information, call 800.372.1033 or visit www.bna.com/taxseminars

BUY BOTH PROGRAMS AT THE SAME TIME & SAVE!

$340 off when you register for both programs at the same time!