



Bergquist & Rossi

Trusted Corporate Tax and Transfer Pricing Advisors

**International Tax Services**

**Transfer Pricing**

**Compliance – Consulting – Controversy**

# Transfer Pricing Services

## Bergquist & Rossi - Who We Are

- A **national professional service firm** providing a wide range of corporate tax services with a strong focus on international tax consulting, transfer pricing services and R&D credits.
- Our professional's, which includes economists, attorneys and cpa's, average 20+ years of consulting and corporate experience delivering value by balancing **technical competence with practical experience.**
- Our clients range from \$15 million to \$100 billion in sales and are located from coast to coast. We have hundreds of successfully delivered tax consulting and compliance **projects that cover a number of industries**

# Transfer Pricing Services

## Compliance

- We'll help you analyze and document cross-border, intercompany transactions in accordance with U.S. and foreign transfer pricing regulations and can provide contemporaneous documentation and supportable economic analysis.
- **Base Erosion and Profit Shifting (BEPS) Action Plan.** We can assist you with BEPS and the rapidly changing regulatory environment ,which requires multinationals to reassess these new measures and their potential impact on global tax compliance. This includes a re-examination of existing global TP documentation needed including the new three-tiered approach (master file; local file; country-by-country report) will provide tax administrations with more detailed information regarding the supply chain of a company as well as identification of any associated tax risk due to inconsistencies.
- **Country by Country Reporting (CbCR).** We can help businesses gauge readiness by collecting and aggregating the data needed under new CbCR requirements. This includes setting up a well-planned data aggregation process to automate an end-to-end CbCR reporting process, as well as, enhance organizational efficiencies.

# Transfer Pricing Services

## Consulting

- **Strategy** – Our teams of economists, accountants and tax professionals weigh in on subjective concepts such as “reliability” and “comparability.”
- **Advance Pricing Agreements** – We’re experienced in negotiating both bilateral and multilateral agreements.
- **Intellectual Property** – We’ll help you establish reasonable valuations for tax purposes of intellectual properties related to business reorganizations, tax planning or M&A.
- **Cost Sharing** – Cost sharing agreements require valuations of both costs and future benefit streams. We provide the in-depth analysis necessary for these calculations.
- **Transfer Pricing Risk Assessments** – we can also help multinational firms that need assistance in the effectiveness of their current transfer pricing.

# Transfer Pricing Services

## Controversy

- If you need assistance with audit defense, appeals or litigation issues, we'll participate in negotiations with the IRS and foreign agencies.
- We can support you in all stages of a transfer pricing audit, including:
  - Preparation of responses to information requests
  - Advising on the procedural aspects of transfer pricing controversy
  - Developing and substantiating an audit defense strategy
  - Mutual agreement procedures and competent authority relief
- We can conduct reviews of your documentation and inter-company agreements, analyze and identify any opportunities to mitigate tax risk which includes reduce tax and penalty exposure for your related-company transactions.

# Transfer Pricing Services - Examples

Compliance	Consulting	Controversy
<ul style="list-style-type: none"> <li>• Global documentation and full studies</li> <li>• Annual updates to documentation</li> <li>• Royalty rate benchmark studies</li> <li>• Cost and expense allocations</li> <li>• Arm's length interest rate calculations</li> <li>• IP Valuations</li> <li>• Cost sharing agreements (CSAs)</li> <li>• Specific country studies and documentation</li> </ul>	<ul style="list-style-type: none"> <li>• Assisting clients in devising appropriate transfer pricing strategy for new operations/transactions</li> <li>• Meeting BEPS and CbCR requirements</li> <li>• Compliance and consulting services</li> <li>• State Tax Transfer Pricing and optimization</li> <li>• Economic benchmark studies to determine suitable transfer prices</li> <li>• Economic and statistical analysis</li> </ul>	<ul style="list-style-type: none"> <li>• Audit defense assistance for potential audit reviews</li> <li>• Expert witness economic support</li> <li>• Advanced pricing agreements (APAs)</li> <li>• Helping clients determine where transfer pricing gaps exist and how to resolve them</li> <li>• Targeting specific areas of potential income adjustments</li> <li>• Responding to IDRs and government information requests</li> </ul>

# Transfer Pricing Services

## For more information:

If you would like to learn more about how Bergquist & Rossi can assist your company and address your Transfer Pricing needs either with compliance, consulting or controversy, please feel free to contact us:

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