

## LB&I International Practice Service Transaction Unit

IPS Level	Number	Title	UIL Code	Number
Shelf	N/A	Business Outbound	–	–
Volume	1	Outbound Income Shifting	<b>Level 1 UIL</b>	9411
Part	1.7	Other Transfer Pricing Issues	<b>Level 2 UIL</b>	9411.07
Chapter	N/A	N/A	<b>Level 3 UIL</b>	N/A
Sub-Chapter	N/A	N/A	–	–

<b>Unit Name</b>	Outbound Services by U.S. Companies to CFCs
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# Issue and Transaction Overview

## Outbound Services by U.S. Companies to CFCs

Many US Parent Companies (USPs) and their domestic U.S. affiliates provide a variety of services to their Controlled Foreign Corporations (CFCs). USP will perform activities in the United States for the CFC that will result in a benefit to the CFC, and then usually bill the CFC for such services. Generally, USP will classify these as service fees. Such “Controlled Service Transactions” are subject to specific and detailed Transfer Pricing (TP) principles.

The regulations provide for seven different Transfer Pricing Methods (TPMs) but requires use of the “best method” rule and comparability analysis to determine which method should be used in any particular situation. If the service is a “specified” or a “low margin” covered service, the Services Cost Method (SCM) if properly elected and applied, would be the best method and permits charging for services at cost.

Under the SCM, USP must identify total service costs that it will charge out to CFC for activities it performs that result in a benefit to the CFC. Total services costs include all costs in cash or in kind (including stock based compensation) that, based on analysis of the facts and circumstances, are directly identified with, or reasonably allocated to the services provided.

If the SCM does not apply or the taxpayer does not elect to apply the SCM, an arm’s length service fee must be determined under another specified or unspecified method permitted under the regulations. If the price determined by the taxpayer under such other method is not arm’s length under the facts and circumstances, an adjustment may be necessary.

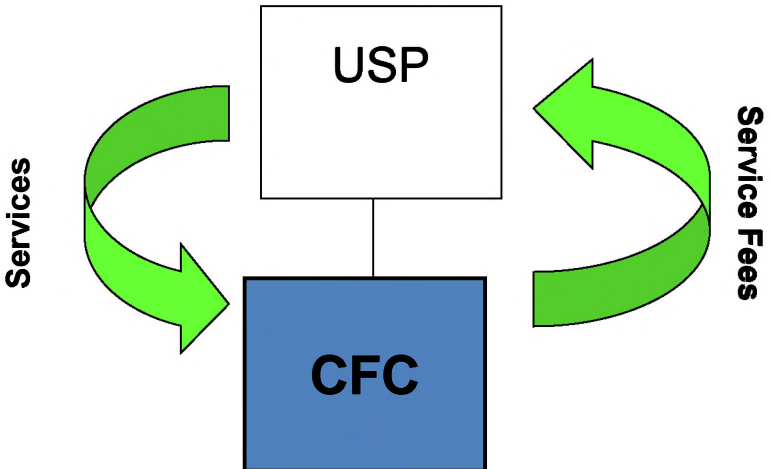
In some cases, services may be performed that involve the use of an intangible or transfer of an intangible. Performance of some types of technical services, for example, may involve use of intellectual property (IP) or result in the transfer of IP. In such cases, the arm’s length charge must reflect the value of the use or transfer of such IP.



**CONSULTATION:** If a pricing or valuation adjustment is pursued and gives rise to double taxation, Taxpayer may have access to double tax relief under Article 25 and the Mutual Agreement Process. Make sure you consult with Advance Pricing and Mutual Agreement (APMA).

# Transaction and Fact Pattern

## Outbound Services by U.S. Companies to CFCs

Diagram of Transaction	Facts
 <p>The diagram illustrates the transaction between a United States Parent (USP) and a Controlled Foreign Corporation (CFC). The USP is represented by a white box at the top, and the CFC is represented by a blue box at the bottom. A vertical line connects the two boxes. On the left side, a green curved arrow points from the USP to the CFC, labeled "Services". On the right side, a green curved arrow points from the CFC to the USP, labeled "Service Fees".</p>	<ul style="list-style-type: none"><li>▪ United States Parent (“USP”) wholly owns Controlled Foreign Corporation (“CFC”).</li><li>▪ USP is providing services to CFC.</li><li>▪ CFC is deducting service fees paid to USP.</li></ul>

# Effective Tax Rate Overview

## Outbound Services by U.S. Companies to CFCs

### ETR of Company

- Companies generally try to operate their business in a manner which efficiently and effectively increases its operating profits, provides for positive cash flows, and thereby increases its shareholders' return on investments. However, for federal income tax purposes, companies are generally more likely to enter into transactions and tax planning strategies that contrary to book operating profits, minimizes their taxable profits and consequently their income tax liability. Therefore, if a multi-national enterprise properly manages their income tax expense, they can ultimately reduce their global effective tax rate. The performance of services by a US entity for and on behalf of a foreign subsidiary is one such way that a company can manage their global effective tax rate.

### ETR Impact of Adjustment

- A company's overall effective tax rate, for financial reporting purposes, is the aggregate rate of taxes expensed on its worldwide income.
- In this example, generally the overall effective tax rate will be increased since additional income will be included on USP's books as a result of the amount charged to the CFC for the service provided.

# Summary of Potential Issues

## Outbound Services by U.S. Companies to CFCs

<a href="#"><u>Issue 1</u></a>	Has USP engaged in a controlled service transaction with CFC?
<a href="#"><u>Issue 2</u></a>	Do the services qualify for the Services Cost Method (“SCM”)?
<a href="#"><u>Issue 3</u></a>	If the Service Cost Method is not elected by the Taxpayer, or the services do not qualify for SCM, is the service fee USP is receiving from CFC arm’s length?

# All Issues, Step 1: Initial Factual Development

## Outbound Services by U.S. Companies to CFCs

Has taxpayer provided services to controlled foreign entities and charge fees that are not arm's length? It is important to establish the facts and supporting documentation that substantiate that services are being performed and what type of services are performed.

Fact Element	Resources	6103 Protected Resources
<ul style="list-style-type: none"> <li>▪ What type of activities has USP performed ?</li> <li>▪ Has the activity resulted in a benefit to CFC?</li> <li>▪ Must establish the nature of the activities and determine if they are of a routine nature or are highly technical or of some other type which gives a competitive advantage to the CFC.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Transfer Pricing Documentation</li> <li>▪ Organizational Chart</li> <li>▪ Key Employee Interviews</li> <li>▪ Contracts</li> <li>▪ Intercompany Service Agreements</li> <li>▪ Invoices</li> <li>▪ Functional Analysis</li> <li>▪ Taxpayer's Financial Statements</li> <li>▪ Transfer Pricing Roadmap</li> <li>▪ Other Management Studies</li> </ul>	
<ul style="list-style-type: none"> <li>▪ Does Form 5471 represent that service fees are being paid?</li> </ul>	<ul style="list-style-type: none"> <li>▪ Form 5471, Schedule M Line 18</li> </ul>	

# Issue 1, Step 2: Review Potential Issues

## Outbound Services by U.S. Companies to CFCs

### Issue 1

Has USP engaged in a controlled service transaction with CFC?

Explanation of Issue	Resources
<p>A controlled service transaction means that there is an activity performed by one member of the group of controlled entities (Renderer (USP)), for the benefit of, or on behalf of, another member of the same group of controlled entities (Recipient (CFC)).</p> <p>An activity is considered to confer a benefit if an uncontrolled taxpayer under comparable circumstances would be willing to pay an uncontrolled party to perform the same or similar activity on either a fixed or contingent basis or if the recipient otherwise would have performed for itself the same activity or a similar activity.</p> <p>Determine based on the facts and circumstances, if in fact an activity is being performed by USP, and did that activity result in a benefit to the CFC. Additionally, the payment by CFC can not be for use of intangible property developed by the US.</p>	<ul style="list-style-type: none"> <li>▪ Treas. Reg. 1.482-1(i)(7) – <i>Transaction</i></li> <li>▪ Treas. Reg. 1.482-9(l)(1) – <i>Controlled services transaction</i></li> <li>▪ Treas. Reg. 1.482-9(l)(2) – <i>Activity</i></li> <li>▪ Treas. Reg. 1.482-9(l)(3) – <i>Benefit</i></li> </ul>





# Issue 1, Step 2: Review Potential Issues (cont'd)

## Outbound Services by U.S. Companies to CFCs

### Issue 1

Has USP engaged in a controlled service transaction with CFC?

Explanation of Issue	Resources
 <b>DECISION POINT:</b> Need to ascertain if issue is for services or the possible transfer or use of intangible property since different regulations will be utilized in the valuing of the transaction.	<ul style="list-style-type: none"><li>▪ Treas. Reg. 1.482-4 – Methods to determine taxable income</li></ul>
 <b>TREATY IMPLICATIONS:</b> Tax treaty implications for withholding tax issues might be in order for payments for the use of intangible property.	<ul style="list-style-type: none"><li>▪ Refer to Specific United States – Foreign Country Income Tax Treaty</li><li>▪ Contact Tax Treaty IPN</li></ul>

# Issue 1, Step 3: Additional Factual Development

## Outbound Services by U.S. Companies to CFCs

### Issue 1

Has USP engaged in a controlled service transaction with CFC?

Fact Element	Resources	6103 Protected Resources
<ul style="list-style-type: none"> <li>▪ Does Form 5471 represent that service fees are being paid?</li> </ul>	<ul style="list-style-type: none"> <li>▪ Form 5471 Schedule M, Line 18</li> </ul>	
<ul style="list-style-type: none"> <li>▪ Is there a controlled services transaction?                             <ul style="list-style-type: none"> <li>- Determine the type of activity USP has performed.</li> <li>- Has the activity resulted in a benefit to CFC?</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ Organizational Chart</li> <li>▪ Transfer Pricing Studies</li> <li>▪ Contracts</li> <li>▪ Intercompany Agreements</li> <li>▪ Invoices</li> <li>▪ Other Management Studies</li> <li>▪ Key Employee Interviews</li> <li>▪ Transfer Pricing Roadmap</li> </ul>	

# Issue 1, Step 4: Develop Arguments

## Outbound Services by U.S. Companies to CFCs

### Issue 1

Has USP engaged in a controlled service transaction with CFC?


Explanation of Adjustment	Resources	6103 Protected Resources
<p>The argument for whether USP engaged in an activity that resulted in a benefit to CFC is based on the facts and circumstances of your specific case.</p> <p>You need to establish that there is a “controlled services transaction” as defined under the regulations. In your analysis, you must determine what type of activity is being provided by USP and that the activity resulted in a benefit to CFC.</p> <p>An activity would not be considered to provide a benefit if the activity involved indirect or remote benefits, duplicative activities, shareholder activities, or passive association benefits. The regulations under Treas. Reg. 1.482-9(l)(3)(i)-(iv) provide helpful guidelines with respect to such situations</p>	<ul style="list-style-type: none"> <li>▪ Treas. Reg. 1.482-1(i)(7) – <i>Transaction</i></li> <li>▪ Treas. Reg. 1.482-1(i)(8) – <i>Controlled transaction</i></li> <li>▪ Treas. Reg. 1.482-9(l)(1) – <i>Controlled services transaction</i></li> <li>▪ Treas. Reg. 1.482-9(l)(2) – <i>Activity</i></li> <li>▪ Treas. Reg. 1.482-9(l)(3)(i) to (iv) – <i>Benefits to the recipients</i></li> </ul>	

# Issue 1, Step 4: Develop Arguments (cont'd)

## Outbound Services by U.S. Companies to CFCs

### Issue 1

Has USP engaged in a controlled service transaction with CFC?

Explanation of Adjustment	Resources	6103 Protected Resources
 <b>DECISION POINT:</b> If a controlled services transaction has been identified in Issue 1, then the next step is to determine if the charge for the services is arm's length under the SCM in Issue 2.		

# Issue 2, Step 2: Review Potential Issues

## Outbound Services by U.S. Companies to CFCs

### Issue 2

Do the services qualify for the Services Cost Method (“SCM”)?


Explanation of Issue	Resources
<p>The Services Cost Method (“SCM”) evaluates whether the amount charged for certain services is arm’s length by reference to the total services costs with no mark-up. Taxpayers are allowed to elect this method for certain services that are “covered services.” There are two types of covered services: “specified” and “low margin” covered services.</p>	<ul style="list-style-type: none"> <li>▪ Treas. Reg. 1.482-9(b)(3) – <i>Covered services</i></li> <li>▪ Rev. Proc. 2007-13 – Identifies services that are eligible to be evaluated at cost</li> </ul>
<p>However, if it is determined that the “specified” or “low margin” covered service contributes to a key competitive advantage, the core capabilities or fundamental risks of success or failure under the business judgment rule, the service is not a covered service, and the SCM cannot be used.</p>	<ul style="list-style-type: none"> <li>▪ Treas. Reg. 1.482-9(b)(5) – <i>Not services that contribute significantly to fundamental risks of business success or failure</i></li> </ul>
<p>Similarly, if the service is on the list of excluded activities, the SCM may not be used. In addition, the taxpayer must satisfy certain books and records requirements.</p>	<ul style="list-style-type: none"> <li>▪ Treas. Reg. 1.482-9(b)(4) – <i>Excluded activity</i></li> <li>▪ Treas. Reg. 1.482-9(b)(6) – <i>Adequate books and records</i></li> </ul>

# Issue 2, Step 2: Review Potential Issues (cont'd)

## Outbound Services by U.S. Companies to CFCs

### Issue 2

Do the services qualify for the Services Cost Method (“SCM”)?

Explanation of Issue	Resources
 <b>CONSULTATION:</b> You should consult with an economist and/or engineer to determine whether the SCM is applicable.	

# Issue 2, Step 3: Additional Factual Development

## Outbound Services by U.S. Companies to CFCs

### Issue 2

Do the services qualify for the Services Cost Method (“SCM”)?

Fact Element	Resources	6103 Protected Resources
<ul style="list-style-type: none"> <li>▪ Are the services being provided “specified covered services”?</li> </ul>	<ul style="list-style-type: none"> <li>▪ Transfer Pricing Studies</li> <li>▪ Contracts</li> <li>▪ Key Employee Interviews</li> <li>▪ Intercompany Agreements</li> <li>▪ Invoices</li> <li>▪ Transfer Pricing Roadmap</li> <li>▪ Rev. Proc. 2007-13 – identifies services that are eligible to be evaluated at cost</li> <li>▪ Treas. Reg. 1.482-9(b)(3)(i) – <i>Specified covered services</i></li> </ul>	

# Issue 2, Step 3: Additional Factual Development (cont'd)

## Outbound Services by U.S. Companies to CFCs

### Issue 2

Do the services qualify for the Services Cost Method (“SCM”)?

Fact Element	Resources	6103 Protected Resources
<ul style="list-style-type: none"> <li>▪ Are the services “low margin covered services”?                             <ul style="list-style-type: none"> <li>– Median comparable mark-up on total services costs must be equal to or less than seven percent.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ Transfer Pricing Studies</li> <li>▪ Contracts</li> <li>▪ Key Employee Interviews</li> <li>▪ Intercompany Agreements</li> <li>▪ Invoices</li> <li>▪ Transfer Pricing Roadmap</li> <li>▪ Workpapers with supporting computations.</li> <li>▪ Treas. Reg. 1.482-9(b)(3)(ii) – <i>Low margin covered services</i></li> </ul>	



# Issue 2, Step 3: Additional Factual Development (cont'd)

## Outbound Services by U.S. Companies to CFCs

### Issue 2

Do the services qualify for the Services Cost Method (“SCM”)?

Fact Element	Resources	6103 Protected Resources
<ul style="list-style-type: none"> <li>▪ Do the services relate to a key competitive advantage?</li> <li>▪ Do the services relate to core capabilities?</li> <li>▪ Do the services contribute to the fundamental risks of success or failure of the business?</li> <li>▪ Are the services performed being done by highly skilled or non skilled employees of USP?</li> <li>▪ If highly skilled employees provide the services does this suggest these are high value services?</li> <li>▪ Are the services on the excluded activity list?</li> </ul>	<ul style="list-style-type: none"> <li>▪ Transfer Pricing Studies</li> <li>▪ Annual Reports and references to US involvement with taxpayer</li> <li>▪ Interview key employees</li> <li>▪ SEC Filings and comments about taxpayer’s business segments</li> <li>▪ Press Releases – Joint Efforts w/US</li> <li>▪ Capital IQ – Research Market Studies as well as competitors</li> <li>▪ Internet Searches on taxpayer and industry – does taxpayer have a competitive advantage?</li> <li>▪ Company Website</li> </ul>	

# Issue 2, Step 3: Additional Factual Development (cont'd)

## Outbound Services by U.S. Companies to CFCs

### Issue 2

Do the services qualify for the Services Cost Method (“SCM”)?

Fact Element	Resources	6103 Protected Resources
<ul style="list-style-type: none"><li>Does the Taxpayer have adequate books and records to apply the SCM?</li></ul>	<ul style="list-style-type: none"><li>General Ledger</li><li>Trial Balance</li><li>Journal Entries</li><li>Invoices</li><li>Total Service Cost Breakdown by Type</li><li>Work papers with Supporting Computations</li></ul>	

# Issue 2, Step 4: Develop Arguments

## Outbound Services by U.S. Companies to CFCs

### Issue 2

Do the services qualify for the Services Cost Method (“SCM”)?


Explanation of Adjustment	Resources	6103 Protected Resources
<p>After establishing that there is a “controlled services transaction” under the regulations, it is important to note that if the taxpayer has properly elected and applied SCM (including charging full cost), then no adjustment would be needed for the services being provided. However, if the taxpayer has not properly elected SCM or the services do not qualify, then the examiner should proceed to Issue 3.</p>	<ul style="list-style-type: none"> <li>▪ Treas. Reg. 1.482-9(b)(2) – <i>Eligibility for the services cost method</i></li> <li>▪ Treas. Reg. 1.482-9(b)(3)(i) – <i>Specified covered services</i></li> <li>▪ Treas. Reg. 1.482-9(b)(3)(ii) – <i>Low margin covered services</i></li> <li>▪ Treas. Reg. 1.482-9(b)(4) – <i>Excluded activity</i></li> <li>▪ Treas. Reg. 1.482-9(b)(5) – <i>Service does not contribute significantly</i></li> <li>▪ Treas. Reg. 1.482-9(b)(6) – <i>Adequate books and records</i></li> <li>▪ Rev. Proc. 2007-13 – Identifies services that are eligible to be evaluated at cost</li> </ul>	

# Issue 2, Step 4: Develop Arguments (cont'd)

## Outbound Services by U.S. Companies to CFCs

### Issue 2

Do the services qualify for the Services Cost Method (“SCM”)?

Explanation of Adjustment	Resources	6103 Protected Resources
 <b>CONSULTATION</b> : Make sure you utilize the Economist and/or Engineer’s report in your argument. The facts for both reports should be the same and you should incorporate the relevant parts of the Economist/Engineer report into the law discussion. Please do not just state “see attached” when referring to these reports.		

# Issue 3, Step 2: Review Potential Issues

## Outbound Services by U.S. Companies to CFCs

### Issue 3

If the Service Cost Method is not elected by the Taxpayer, or the services do not qualify for SCM, is the service fee USP is receiving from CFC arm's length?

Explanation of Issue	Resources
<p>If the SCM is not elected by the Taxpayer, or the services do not qualify for the SCM, you need to ensure that the service fee being paid to USP by CFC is at arm's length. Arm's length is the price an unrelated party would pay for the same services under the same circumstances. In determining the arm's length price, Taxpayers are able to utilize the methods listed under Treas. Reg. 1.482-9(a).</p> <p>While Treas. Reg. 1.482-9(a) lists several methods, the best method is the method which will give the Taxpayer the most reliable measure of the arm's length result. The examiner needs to apply the Best Method under Treas. Reg. 1.482-1(c), the comparability measures contained in Treas. Reg. 1.482-1(d) and the arms length range of Treas. Reg. 1.482-1(e).</p>	<ul style="list-style-type: none"><li>▪ Treas. Reg. 1.482-1(c) – <i>Best method rule</i></li><li>▪ Treas. Reg. 1.482-1(d) – <i>Comparability</i></li><li>▪ Treas. Reg. 1.482-1(e) – <i>Arm's length range</i></li><li>▪ Treas. Reg. 1.482-9(a) – <i>General</i></li></ul>

# Issue 3, Step 3: Additional Factual Development

## Outbound Services by U.S. Companies to CFCs

### Issue 3

If the Service Cost Method is not elected by the Taxpayer, or the services do not qualify for SCM, is the service fee USP is receiving from CFC arm's length?


Fact Element	Resources	6103 Protected Resources
<ul style="list-style-type: none"> <li>▪ Has the best method been applied?                             <ul style="list-style-type: none"> <li>- Comparable Uncontrolled Services Price Method</li> <li>- Gross Services Margin Method</li> <li>- Cost of Services Plus Method</li> <li>- Comparable Profits Method</li> <li>- Profit Split Method</li> <li>- Unspecified Methods</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ Transfer Pricing Studies</li> <li>▪ Contracts</li> <li>▪ Key Employee Interviews</li> <li>▪ Intercompany Agreements</li> <li>▪ Annual Report</li> <li>▪ Transfer Pricing Roadmap</li> </ul>	
<ul style="list-style-type: none"> <li>▪ Are the uncontrolled comparables chosen by the taxpayer based on the method selected actually comparable?                             <ul style="list-style-type: none"> <li>- Similarity of Services or Functions Performed</li> <li>- Risks Borne</li> <li>- Contractual Terms</li> </ul> </li> <li>▪ Were adjustments made to account for the effects of any differences?</li> </ul>	<ul style="list-style-type: none"> <li>▪ Transfer Pricing Studies</li> <li>▪ SIC – NAICS Codes</li> <li>▪ Capital IQ – Including Market Studies</li> <li>▪ Descriptions and financial statements of the comparable companies</li> <li>▪ S&amp;P Industry Surveys</li> <li>▪ Consider use of an Economist</li> </ul>	

# Issue 3, Step 3: Additional Factual Development (cont'd)

## Outbound Services by U.S. Companies to CFCs

### Issue 3

If the Service Cost Method is not elected by the Taxpayer, or the services do not qualify for SCM, is the service fee USP is receiving from CFC arm's length?

Fact Element	Resources	6103 Protected Resources
 <b>CONSULTATION:</b> Consultation with economist may be required to determine what companies are comparable to the transaction based on the method chosen.		

# Issue 3, Step 4: Develop Arguments

## Outbound Services by U.S. Companies to CFCs

### Issue 3

If the Service Cost Method is not elected by the Taxpayer, or the services do not qualify for SCM, is the service fee USP is receiving from CFC arm's length?

Explanation of Adjustment	Resources	6103 Protected Resources
<p>If the Taxpayer did not properly elect SCM or the services do not qualify for using the SCM, the examiner should determine the best method under the regulations, and make an adjustment to reflect the arm's length charge for the services.</p> <p>Whether the method chosen is the best method must be based on all the relevant facts and circumstances. A functional analysis will assist both in the identification and selection of the best method.</p>	<ul style="list-style-type: none"> <li>▪ Treas. Reg. 1.482- 9(a) – (e) – Various methods to determine taxable income in connection with a controlled services transaction.</li> <li>▪ Treas. Reg. 1.482-1(b) – <i>Arm's length standard</i></li> <li>▪ Treas. Reg. 1.482-1(c) – <i>Best method rule</i></li> <li>▪ Treas. Reg. 1.482-1(d) – <i>Comparability</i></li> <li>▪ Treas. Reg. 1.482-1(e) – <i>Arm's length range</i></li> <li>▪ Interview Key Employees</li> <li>▪ Perform Functional Analysis</li> </ul>	



# Training and Additional Resources

## Chapter 1.7.1 Other Transfer Pricing Issues

Type of Resource	Description(s) and/or Instructions for Accessing	References
CENTRA sessions	<ul style="list-style-type: none"><li>▪ 2012 (TPO) CENTRA – Overview and Introduction to 482</li><li>▪ 2012 (TPO) CPE CENTRA – High Value Services</li></ul>	
Issue Toolkits	<ul style="list-style-type: none"><li>▪ IRM Exhibit 4.61.3-4 – Functional Analysis Questionnaire</li><li>▪ Audit Tool – Transfer Pricing Audit Roadmap</li><li>▪ IRM 4.61.3 – Development of IRC section 482 Cases</li></ul>	
Treatises	<ul style="list-style-type: none"><li>▪ <i>Bittker &amp; Lokken – Fed. Tax'n Inc, Est and Gift Part 10, Chapter 79 Reallocation of Income and Deductions</i></li></ul>	

# Glossary of Terms and Acronyms

Term/Acronym	Definition
APMA	Advance Pricing and Mutual Agreement
CFC	Controlled Foreign Corporation.
ETR	Effective Tax Rate
GAAP	Generally Accepted Accounting Principles
IP	Intellectual Property
IPN	International Practice Network
NAICS	North American Industry Classification System
OECD	Organization for Economic Co-Operation and Development
SCM	Services Cost Method
SEC	Securities and Exchange Commission
SIC	Standard Industrial Codes
S&P	Standard and Poor's
TP	Transfer Pricing
TPM	Transfer Pricing Method
USP	United States Parent

# Index of Related Issues

Issue	Associated UIL(s)	References
Stewardship	9422.09	Practice Unit, "Foreign Shareholder Activities and Duplicative Services," DCN: ISI/9422.09_01(2014)
Rev. Proc. 99-32	9422.09	Practice Unit, "Revenue Procedure 99-32 Inbound Guidance," DCN: ISI/9422.09_08(2014)
Services Cost Method (SCM)	9422.09	Practice Unit, "Services Cost Method Inbound Services," DCN: ISI/9422.09_05(2013)
Functional Analysis	9422 9411	Practice Unit, "Comparability Analysis for Tangible Goods Transactions – Inbound," DCN: ISI/PUO/V_6_01(2014) Practice Unit, "Comparability Analysis for Tangible Goods Transactions – Outbound," DCN: ISO/PUO/V_1_01(2014)
Three Requirements of IRC 482	9422.09	Practice Unit, "Three Requirements of IRC 482," DCN: ISI/9422.09_02(2013)
Arm's Length Standard	9422.09	Practice Unit, "Arm's Length Standard," DCN: ISI/9422.09_06(2013)
Comparable Profits Method (CPM)	9422.07 9411.05	Practice Unit, "CPM Simple Distributor for Inbound," DCN: ISI/9422.07_07(2013) Practice Unit, "CPM Simple Distributor for Outbound," DCN: ISO/9411.05_01(2014)