



Internal Revenue Service

DEPARTMENT OF THE TREASURY

LB&I International Practice Service Transaction Unit

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Unit Name	Management Fees
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Issue and Transaction Overview

Management Fees

Management fees between controlled taxpayers are subject to transfer pricing principles.

Often, a Foreign Parent company (“FP”) will conduct centralized administrative functions in its country of incorporation. When the FP has a US subsidiary (“USS”), FP may perform services for USS in the foreign country and then bill USS for the expense. Generally, FP will classify these charges as management fees or headquarters (HQ) costs.

- FP identifies certain costs that it will charge out to USS for services performed.
- FP may add a mark up, or profit element, to the costs that it charges back to USS.
- The charges reduce FP’s expenses and increase USS’s expenses, thereby shifting income from USS to FP.
- The effect of shifting income to FP is a reduction in US taxable income

In general, FP must charge an arm’s length rate for these services. Exceptions may apply for certain low-value services, which can be charged to the USS at cost.

- If the mark up is considered to be excessive, the profit shifted to FP is not considered to be appropriate and therefore not at arm’s length.

T Treaty Consideration: 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 the Advance Pricing and Mutual Agreement Program (“APMA”).

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Transaction and Fact Pattern

Management Fees	
Diagram of Transaction	Facts
<p>The diagram illustrates the transaction flow. At the top is a box for 'FP (Low tax treaty country)'. Below it is a box for 'USS (Foreign Owned)'. A vertical arrow points from FP to USS. To the left of this arrow is a large green curved arrow pointing from FP to USS, labeled 'Management Services'. To the right of the vertical arrow is another large green curved arrow pointing from USS to FP, labeled 'Management Fees'. Below the USS box, three arrows point to three separate boxes: 'US', 'CFC 1', and 'CFC 2'.</p>	<ul style="list-style-type: none"> ▪ FP wholly owns USS. ▪ FP, located in a low tax treaty country, is providing “management services” to USS. ▪ USS is deducting management fees paid to FP. <p>Please note that while this example uses a tax haven parent, the management fees issue can exist with a foreign parent in any country.</p>

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Effective Tax Rate Overview

Management Fees

ETR of Company

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. Please note that the effective tax rate is not observable from the tax return of USS as USS is a foreign controlled domestic corporation.

In this example, the overall effective tax rate will be reduced since income will be shifted to the low-tax foreign parent from the USS. If the management fees charged to USS are higher than arm's length rate, the amount of income shifted to the low-tax FP will be greater than is allowable under the arm's length standard. Moreover, ETR would increase if an adjustment to the management fee resulted in a shift of the expense to the low tax foreign parent from the USS.

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Summary of Potential Issues

Management Fees	
Issue 1	Has FP engaged in an activity that has resulted in a benefit to USS (under Treas. Reg. 1.482-9(l)(1) and (3) – <i>Controlled services transaction</i>)?
Issue 2	Do the services qualify for the Services Cost Method (“SCM”)?
Issue 3	If the Service Cost Method is not elected by the Taxpayer, or the services do not qualify for SCM, is the management fee USS is paying to FP arm’s length?

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All Issues, Step 1: Initial Factual Development

Management Fees

Taxpayers may use management fees to shift income outside the United States. It is important to establish the facts and supporting documentation that substantiates that management services are being performed.

Fact Element	Resources	6103 Protected Resources
<ul style="list-style-type: none"> Does Form 5472 represent that management fees are being charged? 	<ul style="list-style-type: none"> Form 5472 	
<ul style="list-style-type: none"> What type of services are being provided by FP to USS? Must establish the nature of the services 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 USS. Are the services being compensated at arm's length? 	<ul style="list-style-type: none"> Transfer Pricing Studies Organizational Chart Functional Analysis Taxpayer's Financial Statements Transfer Pricing Roadmap 	



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Issue 1, Step 2: Review Potential Issues

Management Fees		
Issue 1		
Has FP engaged in an activity that has resulted in a benefit to USS (under Treas. Reg. 1.482-9(l)(1) and (3) – <i>Controlled services transaction</i>)?		
Explanation of Issue	Resources	6103 Protected Resources
<p>In order to have a controlled service transaction, you must have an activity by one member of the controlled group (renderer or FP) that results in a benefit to one or more members of the controlled group (recipient or USS).</p> <p>An activity is considered to confer a benefit if an uncontrolled taxpayer in circumstances comparable to the recipient 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 would have performed for itself the same activity or a similar activity.</p>	<ul style="list-style-type: none"> ▪ Treas. Reg. §1.482-1(i)(7) - <i>Transaction defined</i> ▪ Treas. Reg. §1.482-9(l)(1) - <i>Controlled services transaction defined</i> ▪ Treas. Reg. §1.482-9(l)(2) - <i>Activity defined</i> ▪ Treas. Reg. §1.482-9(l)(3) - <i>Benefit defined</i> 	

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

Management Fees		
Issue 1		
Has FP engaged in an activity that has resulted in a benefit to USS (under Treas. Reg. 1.482-9(l)(1) and (3) – <i>Controlled services transaction</i>)?		
Explanation of Issue	Resources	6103 Protected Resources
 DECISION POINT: Need to ascertain if fees are for services or the use of intangible property since different regulations will be utilized in the valuing of the transaction.	<ul style="list-style-type: none"> Treas. Reg. §1.482-4 – <i>Methods to determine taxable income in connection with a transfer of intangible property</i> 	
 TREATY IMPLICATION: Tax treaty implications for withholding tax issues might apply if payments are for the use of intangible property.	<ul style="list-style-type: none"> Refer to Specific United States – Foreign Parent Country Income Tax Treaty Contact Tax Treaty IPN 	

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Issue 1, Step 3: Additional Factual Development

Management Fees		
Issue 1		
Has FP engaged in an activity that has resulted in a benefit to USS (under Treas. Reg. 1.482-9(l)(1) and (3) – Controlled services transaction)?		
Fact Element	Resources	6103 Protected Resources
<ul style="list-style-type: none"> ▪ Is there a controlled services transaction? ▪ Has there been a benefit to USS? 	<p><i>Request and/or Review the following:</i></p> <ul style="list-style-type: none"> ▪ Organizational Chart ▪ Transfer Pricing Studies ▪ Contracts ▪ Intercompany Agreements ▪ Invoices ▪ Books and Records ▪ Transfer Pricing Roadmap 	


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Issue 1, Step 4: Develop Arguments

Management Fees


Issue 1

Has FP engaged in an activity that has resulted in a benefit to USS (under Treas. Reg. 1.482-9(l)(1) and (3) – Controlled services transaction)?

Explanation of Approach	Resources	6103 Protected Resources
<p>Whether there is a controlled service transaction is based on the facts and circumstances of your specific case.</p> <p>You need to establish that there is a controlled services transaction. There must be an activity being provided by FP to USS which results in a benefit to USS. In your analysis, you must determine what type of service activity is being provided and if a benefit was received.</p> <p>You should also verify that these activities are not shareholder services and/or duplicate activities.</p>	<ul style="list-style-type: none"> ▪ Treas. Reg. §1.482-1(i)(7) – <i>Transaction defined</i> ▪ Treas. Reg. §1.482-1(i)(8) – <i>Controlled transaction defined</i> <p>Treas. Reg. §1.482-9(i)(1), (2) and (3): <i>Controlled services transaction defined, Activity defined, and Benefit defined</i></p>	
 <p>DECISION POINT: Determine whether to proceed with this issue based on the results of the application of the rule to the facts gathered (i.e., was there an activity rendered and did USS receive a benefit?)</p>		

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Issue 2, Step 2: Review Potential Issues

Management Fees		
Issue 2		
Do the services qualify for the Services Cost Method (“SCM”)?		
Explanation of Issue	Resources	6103 Protected 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. Taxpayer’s are allowed to elect this method for certain services that are “covered” or “low margin” services.</p> <p>If the Taxpayer applies the method in accordance with the rules, it will be considered the best method. However, if the service is an excluded activity or relates to a key competitive advantage, the SCM cannot be elected.</p>	<p>Treas. Reg. §1.482-9(b) - <i>Services cost method</i></p> <ul style="list-style-type: none"> IPS Unit: Services Cost Method Inbound Services, ISI/9422.09_04 	
 CONSULTATION: You should consult with the Transfer Pricing Practice, an economist and/or an engineer to determine whether the SCM is applicable.		

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Issue 2, Step 3: Additional Factual Development

Management Fees		
Issue 2		
Do the services qualify for the Services Cost Method (“SCM”)?		
Fact Element	Resources	6103 Protected Resources
<ul style="list-style-type: none"> ▪ Are the services being provided “specified covered services” pursuant to Treas. Reg. Sec. 1.482-9(b)(3)(i) ? 	<ul style="list-style-type: none"> ▪ Transfer Pricing Studies ▪ Contracts ▪ Intercompany Agreements ▪ Invoices ▪ Transfer Pricing Roadmap ▪ Rev. Proc. 2007-13, 2007-1 C.B. 295, comparison of services 	
<ul style="list-style-type: none"> ▪ Are the services “low margin covered services”? <ul style="list-style-type: none"> – Is the median comparable mark-up on total service costs equal to or less than 7% pursuant to Treas. Reg. Sec. 1.482-9(b)(3)(ii) ? 		

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

Management Fees		
Issue 2		
Do the services qualify for the Services Cost Method (“SCM”)?		
Fact Element	Resources	6103 Protected Resources
<ul style="list-style-type: none"> ▪ Do the services relate to a key competitive advantage? ▪ Are the services performed being done by highly skilled or non skilled employees of the FP? ▪ If highly skilled employees provide the services does this suggest these are high value services? 	<ul style="list-style-type: none"> ▪ Transfer Pricing Studies ▪ Annual Reports and references to FP involvement with taxpayer ▪ Interview key employees ▪ SEC Filings and comments about taxpayer’s business segments ▪ Press Releases – Joint Efforts w/FP ▪ Capital IQ – Research Market Studies as well as competitors ▪ Internet Searches on taxpayer and industry – does taxpayer have a competitive advantage ? 	
<ul style="list-style-type: none"> ▪ Does the Taxpayer have adequate books and records to apply the SCM? 	<ul style="list-style-type: none"> ▪ Trial Balance ▪ Journal Entries ▪ Invoices ▪ Cost Breakdown by type 	

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Issue 2, Step 4: Develop Arguments

Management Fees

Issue 2

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

Explanation of Approach	Resources	6103 Protected Resources
<p>After establishing that there is a controlled services transaction, it is important to determine if the services being provided are specified covered services under Treas. Reg. 1.482-9(b)(3)(i) or low margin covered services under Treas. Reg. 1.482-9(b)(3)(ii).</p> <p>With respect to specified covered transactions, determination is made by determining if the services are covered under Rev. Proc. 2007-13.</p> <p>With respect to low margin covered services, the median comparable mark-up on total services costs must be equal to or less than seven percent. Additionally, the services cannot be on the excluded activity list, or related to key competitive advantages.</p> <p>Has the Taxpayer elected to apply the services cost method to these services? Has Taxpayer complied with the requirements of Treas. Reg. 1.482-9(b)(2)?</p>	<p>Treas. Reg. §1.482-9:</p> <ul style="list-style-type: none"> ▪ Treas. Reg. 1.482-9(b)(2) – Eligibility for the service cost method ▪ Treas. Reg. 1.482-9(b)(3)(i) - <i>Specified covered services</i> ▪ Treas. Reg. 1.482-9(b)(3)(ii) – <i>Low margin covered services</i> ▪ Treas. Reg. 1.482-9(b)(4) – <i>Excluded activity</i> ▪ Treas. Reg. 1.482-9(b)(5) – <i>Not services that contribute significantly to fundamental risks of business success or failure</i> ▪ Treas. Reg. 1.482-9(b)(6) – <i>Adequate books and records</i> ▪ Rev. Proc. 2007-13 - <i>Specified covered services</i> 	


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

Management Fees

Issue 2

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

Explanation of Approach	Resources	6103 Protected Resources
 <p>CONSULTATION: Please consult with an economist, engineer or the Transfer Pricing Practice if you have questions about the Services Cost Method. An economist or engineer report should be referenced and incorporated into the Facts, Law and Analysis sections of your Notice of Proposed Adjustment (“NOPA”). Do not simply state “see economist’s report” in the NOPA.</p>	<p>Treas. Reg. §1.482-9:</p> <ul style="list-style-type: none"> ▪ Treas. Reg. 1.482-9(b)(2) – Eligibility for the service cost method ▪ Treas. Reg. 1.482-9(b)(3)(i) - <i>Specified covered services</i> ▪ Treas. Reg. 1.482-9(b)(3)(ii) – <i>Low margin covered services</i> ▪ Treas. Reg. 1.482-9(b)(4) – <i>Excluded activity</i> ▪ Treas. Reg. 1.482-9(b)(5) – <i>Not services that contribute significantly to fundamental risks of business success or failure</i> ▪ Treas. Reg. 1.482-9(b)(6) – <i>Adequate books and records</i> ▪ Rev. Proc. 2007-13 - <i>Specified covered services</i> 	

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Issue 3, Step 2: Review Potential Issues

Management Fees

Issue 3

If the Service Cost Method is not elected by the Taxpayer, or the services do not qualify for SCM, is the management fee USS is paying to FP arm's length?

Explanation of Issue	Resources	6103 Protected Resources
<p>If the SCM is not elected by the Taxpayer, you need to establish that the management fee being paid to FP is 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.</p> <p>While Treas. Reg. 1.482-9 lists several methods, the best method is the method which will give the Taxpayer the most reliable measure of the arm's length result. In this scenario, it is assumed that the Taxpayer chose the comparable profits method under Treas. Reg. 1.482-9(f) as the best method.</p>	<ul style="list-style-type: none"> ▪ Treas. Reg. §1.482-1 – <i>Allocation of income and deductions among taxpayers</i> ▪ Treas. Reg. §1.482-9 – <i>Methods to determine taxable income in connection with a controlled services transaction</i> ▪ Treas. Reg. §1.482-9(f) – <i>Comparable profits method</i> ▪ Treas. Reg. §1.482-9(j) – <i>Total service costs</i> 	

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Issue 3, Step 3: Additional Factual Development

Management Fees

Issue 3

If the Service Cost Method is not elected by the Taxpayer, or the services do not qualify for SCM, is the management fee USS is paying to FP arm's length?

Fact Element	Resources	6103 Protected Resources
<ul style="list-style-type: none"> Is the best method being utilized? 	<ul style="list-style-type: none"> Transfer Pricing Studies Contracts Intercompany Agreements Annual Report Transfer Pricing Roadmap 	
<ul style="list-style-type: none"> Does the transaction or the Taxpayer lend themselves to using a comparable type method? 	<ul style="list-style-type: none"> Interview Key Employees Perform Functional Analysis SIC–NAICS Codes Bridge Capital IQ 	
<ul style="list-style-type: none"> Are the uncontrolled comparables actually comparable to the Tested Party? 	<ul style="list-style-type: none"> SIC–NAICS Codes Bridge Capital IQ – Including Market Studies Descriptions and financial statements of the comparable companies 	



CONSULTATION: Consultation with an economist may be required to determine companies that are comparable.

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Issue 3, Step 4: Develop Arguments

Management Fees

Issue 3

If the Service Cost Method is not elected by the Taxpayer, or the services do not qualify for SCM, is the management fee USS is paying to FP arm's length?

Explanation of Approach	Resources	6103 Protected Resources
<p>If the Taxpayer does not elect SCM or is not permitted to use the SCM, the analysis for determining whether a management fee is arm's length is based on Treas. Regs. 1.482-9, 1.482-1(c) and 1.482-1(d). First, determine whether the method the Taxpayer utilized is the best method under 1.482-1(c). In determining whether the method is the best method, you must take into consideration all the facts and circumstances including responses to IDRs and the functional analysis questionnaire.</p> <p>Was the Taxpayer's chosen method of CPM the best method? Did the Taxpayer use comparables that were truly not comparable to their line of business? Can adjustments be applied to make the comparables sufficiently similar to the Tested Party?</p>	<ul style="list-style-type: none"> ▪ Treas. Reg. §1.482-9 – <i>Methods to determine taxable income in connection with a controlled services transaction</i> ▪ Treas. Reg. §1.482-1(b) – <i>Arm's length standard</i> ▪ Treas. Reg. §1.482-1(c) – <i>Best method rule</i> ▪ Treas. Reg. §1.482-1(d) - <i>Comparability</i> ▪ Treas. Reg. § 1.482-5 – <i>Comparable profits method</i> ▪ Treas. Reg. §1.482-9(j) - <i>Total service costs</i> 	

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Training and Additional Resources

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Type of Resource	Description(s) and/or Instructions for Accessing	References
CENTRA sessions	<ul style="list-style-type: none"> ▪ FY2012 Transfer Pricing Introduction to 482. ▪ FY2013 IRC 482 Overview. 50767 (HLL028040) ▪ FY2012 Services – High Value. 	<ul style="list-style-type: none"> ▪ Transfer Pricing Introduction to 482 Overview and Introduction to IRC Sec 482 FINAL with BR 6 revisions.ppt (QRP785958) ▪ 2012 (TPO) CPE CENTRA - High Value Services (HVV248923)
Issue Toolkits	<ul style="list-style-type: none"> ▪ IRM 4.61.3-4 Functional Analysis Questionnaire ▪ Checklist - IRC 482 Transfer Pricing Case Development Tool ▪ IRM 4.61.3 Development of IRC section 482 Cases 	

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Type of Resource	Description(s) and/or Instructions for Accessing	References
Other Training Materials	<ul style="list-style-type: none"> ▪ International Examiner Phase II Training, Module E-1, Overview of IRC 482 ▪ International Examiner Phase II Training, Lesson 3, Controlled Services Transactions ▪ 2012 (TPO) Economist Phase V Training-Legal Matters ▪ Bittker and Lokken, Fundamentals of International Taxation, Chapter 79: Reallocation of Income and Deductions ▪ OECD Transfer Pricing Guidelines 	

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Glossary of Terms and Acronyms

Acronym	Definition
APMA	Advance Pricing Mutual Agreement Program
CFC	Controlled Foreign Corporation
CPE	Continued Professional Education
ETR	Effective Tax Rate
FP	Foreign Parent
IPN	International Practice Network
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
LB&I	Large Business & International
NAICS	North American Industry Classification System
NOPA	Notice of Proposed Adjustment
OECD	Organisation for Economic Co-operation and Development
SCM	Services Cost Method
SIC	Standard Industry Code
TPO	Transfer Pricing Operations
UIL	Uniform Issue List

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Glossary of Terms and Acronyms (cont'd)

Acronym	Definition
US	United States
USS	A foreign-owned United States Subsidiary

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Comparability	9422.07	IPS Unit: Comparability Analysis for Tangible Goods Transactions Inbound, ISI/9422.07_02
Functional Analysis	9422.07	IPS Unit: Functional Analysis for an Inbound Distributor, ISI/9422.07_01 Coming Soon
Tangible Goods-Inbound CUP	9422.07	IPS Unit: Purchase of Tangible Goods from a Foreign Parent CUP Method ,ISI/9422.07_07
CPM Simple Distributor	9422.07	IPS Unit: CPM Simple Distributor Inbound, ISI/9422.07_05
Core 482 Inbound	9422.09	IPS Unit: Best Method Determination for an Inbound Distributor, ISI/9422.09_05
Services Cost Method	9422.09	IPS Unit: Services Cost Method Inbound Services, ISI/9422.09_04
Arm's Length Standard	9422.09	IPS Unit: Arms Length Standard, ISI/9422.09_06
MAP Procedural Issues	9450.12	IPS Unit Coming Soon
Exchange of Information	9450.13	IPS Unit Coming Soon
Treaty-based EOI	9460.01	IPS Unit Coming Soon
Penalties-Substantial	9560.11	IPS Unit Coming Soon