



# Internal Revenue Service

DEPARTMENT OF THE TREASURY

## LB&I International Practice Service Transaction Unit

|             |       |                                               |             |         |
|-------------|-------|-----------------------------------------------|-------------|---------|
| Shelf       |       | Business Inbound                              |             |         |
| Volume      | 6     | Inbound Income Shifting                       | UIL Code    | 9422    |
| Part        | 6.9   | Other Transfer Pricing Issues                 | Level 2 UIL | 9422.09 |
| Chapter     | 6.9.1 | General Overview of Transfer Pricing Concepts | Level 3 UIL | N/A     |
| Sub-Chapter | N/A   | N/A                                           |             |         |

|           |                                                      |
|-----------|------------------------------------------------------|
| Unit Name | Best Method Determination for an Inbound Distributor |
|-----------|------------------------------------------------------|

|                               |                      |
|-------------------------------|----------------------|
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## Issue and Transaction Overview

### Best Method Determination for an Inbound Distributor

Transfer pricing refers to the pricing of transactions between controlled entities, generally, a parent and a controlled subsidiary. For example, when a United States subsidiary (“USS”) purchases tangible goods from its Foreign Parent (“FP”), IRC Section 482 requires the USS to purchase the product at an arm’s length price. Under IRC Section 482, controlled entities should price transactions in the same way that uncontrolled entities would under similar circumstances. This is the “arm’s length standard” which means that the price that FP charges its USS should be the same as it would charge to an unrelated party for the same product under similar circumstances.

If the transfer price is not arm’s length, the Government has the authority under IRC Section 482 to make adjustments by reallocating items of gross income, deductions, credits, or allowances in order to properly reflect income between the entities.

This unit will focus on what is commonly referred to as “inbound transactions.” Generally, inbound transactions involve a FP doing business with a US controlled entity. While an inbound transaction may involve any type of transaction, this IPS unit will focus on the purchase of tangible goods from the FP.

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## Issue and Transaction Overview (cont'd)

### Best Method Determination for an Inbound Distributor

When analyzing the transfer pricing for controlled transactions, it is important to review how USS supports and documents the prices charged by the FP. There are various pricing methods available to USS, which are discussed in the regulations promulgated under IRC Section 482. These include Comparable Uncontrolled Price Method (CUP), Resale Price Method, Cost Plus Method, Comparable Profits Method (CPM) and various Profit Split Methods. These methods are used to determine whether the Taxpayer's transfer pricing has achieved an arm's length result. There is no hierarchy for these methods. However, the Taxpayer must select the method that provides the most reliable measure of an arm's length result, taking into consideration all the data available. This is known as the "best method rule." In addition, the USS must be able to support the pricing method it selected. One way to determine whether the Taxpayer selected the best method is to review its *Transfer Pricing Study*, if available. The Transfer Pricing Study is the documentation that a Taxpayer prepares to show that its transfer pricing is arm's length.

Please note that although this IPS Unit discusses the best method rule of an inbound distributor, the best method rule also applies to outbound transactions between controlled parties as well. For more information on outbound transactions, please see IPS Unit Overview of Transfer Pricing Concepts.

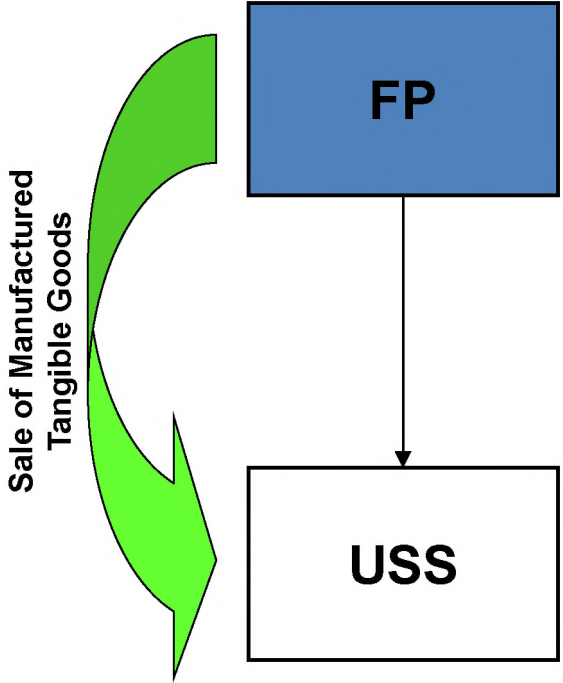


**Treaty Consideration:** If a pricing or valuation adjustment is pursued and gives rise to double taxation, Taxpayer may have access to double tax relief under Article 25 and the Mutual Agreement Process. Make sure you consult with Advance Pricing and Mutual Agreement Program ("APMA").

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## Transaction and Fact Pattern

### Best Method Determination for an Inbound Distributor

| Diagram of Transaction                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Facts                                                                                                                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
|  <p>The diagram illustrates the transaction between FP and USS. FP (Foreign Parent) is shown in a blue box at the top, and USS (United States Subsidiary) is shown in a white box at the bottom. A straight arrow points from FP to USS. To the left, a large green curved arrow points from the level of FP down to the level of USS, accompanied by the text 'Sale of Manufactured Tangible Goods'.</p> | <ul style="list-style-type: none"> <li>▪ FP wholly owns USS.</li> <li>▪ FP manufactures goods for sale to distributors, including USS.</li> </ul> |

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## Effective Tax Rate Overview

### Best Method Determination for an Inbound Distributor

#### Effective Tax Rate (ETR) of Company

#### ETR Impact of Adjustment

An organization's overall effective tax rate, for financial reporting purposes, is the aggregate rate of taxes imposed on its worldwide income. ETR is not necessarily a motivating factor of FP for establishing operations in the U.S. market if the FP is generally organized in another country with a relatively high tax rate. When income is shifted out of U.S. to a lower tax country, the ETR would be reduced. This can be achieved by structuring a transaction between USS and a foreign affiliate of the FP located in a low tax jurisdiction.

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## Summary of Potential Issues

### Best Method Determination for an Inbound Distributor

|                                |                                                                                                                      |
|--------------------------------|----------------------------------------------------------------------------------------------------------------------|
| <a href="#"><u>Issue 1</u></a> | What transfer pricing method does USS use to support its transfer price for the tangible goods it purchases from FP? |
| <a href="#"><u>Issue 2</u></a> | Does the transfer price that USS paid to FP meet the arm's length standard?                                          |

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## All Issues, Step 1: Initial Factual Development

### Best Method Determination for an Inbound Distributor

Taxpayers may use non arm's length prices for the sale of tangible goods to inappropriately shift income outside of the United States. It is important to establish the facts and review the supporting documentation that substantiates that intercompany prices are charged at an arm's length price.

| Fact Element                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Issue Identification Resources                                                                                                                                                                                                                                                                                                                                                                                                             | IRC 6103 Protected Resources |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| <ul style="list-style-type: none"> <li>Does Form 5472 represent that tangible goods were transferred from FP to USS?</li> </ul>                                                                                                                                                                                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>Form 5472, Purchases of Stock-in-Trade (Inventory)</li> </ul>                                                                                                                                                                                                                                                                                                                                       |                              |
| <ul style="list-style-type: none"> <li>Does USS have all of the information from the uncontrolled transactions/entities necessary to use the method that it considers to be the "best method?"</li> <li>Was USS able to support the prices paid to FP for the goods sold at the time of its transfer pricing documentation?</li> <li>What are the relative tax rates of USS and FP?</li> <li>Do the prices charged to USS reflect the risks assumed and functions performed by USS and FP?</li> </ul> | <ul style="list-style-type: none"> <li>U.S. Federal Income Tax return and attachments</li> <li>Transfer Pricing Studies</li> <li>Organizational Chart</li> <li>Contracts</li> <li>Intercompany Agreements</li> <li>Invoices</li> <li>Functional Analysis</li> <li>Taxpayer's Financial Statements</li> <li>Transfer Pricing Roadmap</li> <li>Taxpayer's web site for information on products, market share, functions performed</li> </ul> |                              |



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## Issue 1, Step 2: Review Potential Issues

| Best Method Determination for an Inbound Distributor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Issue 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                           |
| What transfer pricing method does USS use to support its transfer price for the tangible goods it purchases from FP?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                           |
| Explanation of Issue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Resources                                                                                                                                                                                                                                                                                                                                                 |
| <p>USS should use the best method to determine the arm's length price of goods purchased from FP. There are transactional-based and profit-based methods. Determining the best method depends on many factors including, but not limited to, the existence of comparable transactions and the degree of similarity of these comparables. Comparability is determined based on the degree of similarity in the functions performed, assets employed, risks assumed, and other factors including economic conditions, contractual terms and property or services included in the transaction.</p> <p>It is necessary to determine which method USS used to support its arm's length pricing and understand why it selected that method.</p> | <ul style="list-style-type: none"> <li>▪ Treas. Reg. §1.482-1(c), Best Method Rule</li> <li>▪ Treas. Reg. §1.482-1(i)(7), Definition of transaction</li> <li>▪ Treas. Reg. §1.482-1(i)(8), Definition of controlled transaction</li> <li>▪ Treas. Reg. §1.482-4, Methods for Intangibles</li> <li>▪ Treas. Reg. §1.482-9, Methods for Services</li> </ul> |
|  <p><b>CAUTION:</b> Remember that different rules apply to different types of transactions. If the issue is for intangible property or provision of services, different regulations will be utilized in the valuing of the transaction.</p>                                                                                                                                                                                                                                                                                                                                                                                                             | <ul style="list-style-type: none"> <li>▪ IPS Unit – Comparability Analysis for Tangible Goods Transactions Inbound, ISI/9422.07_01 through _06(2013)</li> </ul>                                                                                                                                                                                           |

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## Issue 1, Step 3: Additional Factual Development

### Best Method Determination for an Inbound Distributor

#### Issue 1

What transfer pricing method does USS use to support its transfer price for the tangible goods it purchases from FP?

| Fact Element                                                                                                                                                                                                                                                                           | Resources                                                                                                                                                                                                                                                                  | 6103 Protected Resources |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| <ul style="list-style-type: none"> <li>Does USS have all available information of uncontrolled transactions/entities to use its “best method”?</li> <li>Was USS able to support the prices paid to FP for the goods sold at the time of its transfer pricing documentation?</li> </ul> | <p><b><i>Request and/or Review the following:</i></b></p> <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>Transfer Pricing Roadmap</li> </ul> |                          |
| <ul style="list-style-type: none"> <li>Does the best method selected by USS result in a price paid to FP that is the same as the price FP would have charged to uncontrolled third parties?</li> </ul>                                                                                 |                                                                                                                                                                                                                                                                            |                          |

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## Issue 1, Step 3: Additional Factual Development (cont'd)

### Best Method Determination for an Inbound Distributor

#### Issue 1

What transfer pricing method does USS use to support its transfer price for the tangible goods it purchases from FP?

| Fact Element                                                                                                                                                                                                                                                                                                           | Resources                                                                                                                                                                                                                                                                 | 6103 Protected Resources |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| <ul style="list-style-type: none"> <li>What functions does USS perform?</li> <li>What risks does USS assume?</li> </ul>                                                                                                                                                                                                | <ul style="list-style-type: none"> <li>Transfer Pricing Studies</li> <li>Organizational Chart</li> <li>Contracts</li> <li>Intercompany Agreements</li> <li>Capital IQ</li> <li>Interviews of Key Employees</li> <li>Invoices</li> <li>Transfer Pricing Roadmap</li> </ul> |                          |
| <ul style="list-style-type: none"> <li>Did USS analyze the transfer pricing methods that it did not choose, and provide the reasons why those methods were not chosen?</li> <li>Was there additional information available about the transaction that USS ignored in selecting its transfer pricing method?</li> </ul> |                                                                                                                                                                                                                                                                           |                          |

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## Issue 1, Step 4: Develop Arguments

### Best Method Determination for an Inbound Distributor

#### Issue 1

What transfer pricing method does USS use to support its transfer price for the tangible goods it purchases from FP?

| Explanation of Approach                                                                                                                                                                                                                                                                                                                                                                                                                                 | References / Resources                                                                                                                                                                                                                                              | 6103 Protected Resources |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| <p>The analysis for whether USS selected the best method will be determined based on the facts and circumstances of each specific case.</p> <p>If USS's transfer pricing method is not the best method, one must show that another method is more reliable. Therefore, one must propose the transfer pricing method that is the best method and be able to demonstrate that it produces an arm's length result using all the information available.</p> | <p>Treas. Reg. §1.482-1</p> <ul style="list-style-type: none"> <li>▪ Treas. Reg. 1.482-1(c), Best Method Rule</li> <li>▪ Treas. Reg. 1.482-1(i)(7), Definition of transaction</li> <li>▪ Treas. Reg. 1.482-1(i)(8), Definition of controlled transaction</li> </ul> |                          |
|  <b>CONSULTATION:</b> You may need to consult with an economist regarding the determination of the best method.                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                     |                          |
|  <b>DECISION POINT:</b> Determine whether to proceed with this issue based on the results of the best method determination.                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                     |                          |

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## Issue 2, Step 2: Review Potential Issues

### Best Method Determination for an Inbound Distributor

#### Issue 2

Does the transfer price that USS paid to FP meet the arm's length standard?

| Explanation of Issue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Resources                                                                                                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Transfer pricing transactions between USS and FP are reported on Form 5472. All transactions between controlled parties must be at arm's length. Examiners should evaluate all available documentation to determine whether the price at which the transaction was reported is similar to the price that would be paid if the entities were not controlled.</p> <p>It is also important to ascertain whether there are other agreements in place or whether other circumstances exist which would impact the price charged in the transaction under consideration.</p> | <p>Treas. Reg. §1.482-1(b), Arm's Length Standard</p>                                                                                      |
|  <p><b>DECISION POINT:</b> Based on initial indications the examiner needs to conduct a risk analysis. Determine whether the potential exists for a material transfer pricing issue and whether or not the issue will be pursued through additional audit steps.</p>                                                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>▪ Tax Return</li> <li>▪ Transfer Pricing Studies</li> </ul>                                         |
|  <p><b>CONSULTATION:</b> Consult with an economist, engineer, and/or Transfer Pricing Practice (TPP) to help conduct your own functional analysis.</p>                                                                                                                                                                                                                                                                                                                                  | <ul style="list-style-type: none"> <li>▪ IPS Unit: Functional Analysis for an Inbound Distributor, ISI/9422.07_01 [coming soon]</li> </ul> |

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## Issue 2, Step 3: Additional Factual Development

| Best Method Determination for an Inbound Distributor                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                             |                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| Issue 2                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                             |                          |
| Does the transfer price that USS paid to FP meet the arm's length standard?                                                                                                                                |                                                                                                                                                                                                                                                                                                                             |                          |
| Fact Element                                                                                                                                                                                               | Resources                                                                                                                                                                                                                                                                                                                   | 6103 Protected Resources |
| <ul style="list-style-type: none"> <li>Is this a transaction between controlled parties? Remember that control is very broadly defined.</li> </ul>                                                         | <b><i>Request and/or Review the following:</i></b> <ul style="list-style-type: none"> <li>Organizational Chart</li> <li>Transfer Pricing Studies</li> <li>Transfer Pricing Roadmap</li> <li>Contracts</li> <li>Intercompany Agreements</li> <li>Invoices</li> <li>Website Information</li> <li>Product Brochures</li> </ul> |                          |
| <ul style="list-style-type: none"> <li>Determine whether the prices paid are consistent with prices that would have been paid by uncontrolled entities under the same or similar circumstances.</li> </ul> |                                                                                                                                                                                                                                                                                                                             |                          |

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## Issue 2, Step 4: Develop Arguments

### Best Method Determination for an Inbound Distributor

#### Issue 2

Does the transfer price that USS paid to FP meet the arm's length standard?

| Explanation of Approach                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Resources                                                                                                                                                       | 6103 Protected Resources |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| <p>Arm's length standard is met if the price paid is consistent with the price that would have been paid if uncontrolled entities had engaged in the same transaction under similar circumstances.</p> <p>In assessing whether the price paid is arm's length, one needs to consider all the facts and circumstances.</p> <ul style="list-style-type: none"> <li>▪ Did the USS take into account the functions performed and risks assumed?</li> <li>▪ Did the USS choose the best method based on the data available?</li> <li>▪ Did USS follow the comparability standards in its selection of comparables?</li> </ul> | <p>Treas. Reg. §1.482-1(b), Arm's Length Standard</p> <p>Treas. Reg. §1.482-1(d), Comparability</p> <p>IPS Unit: Arms Length Standard, ISI/9422.09_06(2013)</p> |                          |

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## Issue 2, Step 4: Develop Arguments

### Best Method Determination for an Inbound Distributor

#### Issue 2

Does the transfer price that USS paid to FP meet the arm's length standard?

| Explanation of Approach                                                                                                                                                                                                                                                                                                                                                                                           | Resources                                                                                    | 6103 Protected Resources |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|--------------------------|
|  <b>CONSULTATION:</b> You may need to consult with an economist regarding the determination of the arm's length standard. If you have an economist or engineer assigned to your case, make sure you incorporate their reports into the Facts, Law and Analysis sections of your NOPA. Please do not simply state, "see attached". | Treas. Reg. §1.482-1(b), Arm's Length Standard<br><br>Treas. Reg. §1.482-1(d), Comparability |                          |



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## Training and Additional Resources

| Chapter 6.9.1 General Overview of Transfer Pricing Concepts |                                                                                                                                                                                                                                                                                     |                                                                                    |
|-------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| Type of Resource                                            | Description(s) and/or Instructions for Accessing                                                                                                                                                                                                                                    | References                                                                         |
| CENTRA sessions                                             | <ul style="list-style-type: none"> <li>▪ FY2012 Transfer Pricing Introduction to 482.</li> <li>▪ FY2013 IRC 482 Overview, 50767 (HLL028040)</li> </ul>                                                                                                                              | Overview and Introduction to IRC Sec 482 FINAL with BR 6 revisions.ppt (QRP785958) |
| Issue Toolkits                                              | <ul style="list-style-type: none"> <li>▪ IRM 4.61.3-4 Functional Analysis Questionnaire,</li> <li>▪ Checklist - IRC 482 Transfer Pricing Case Development Tool,</li> <li>▪ IRM 4.61.3 Development of IRC section 482 Cases</li> </ul>                                               |                                                                                    |
| Podcasts / Videos                                           | <ul style="list-style-type: none"> <li>▪ TPO CENTRA CPE FY2011 - 2011 International CPE - Income Shifting Overview - Day 1.</li> </ul>                                                                                                                                              |                                                                                    |
| Other Training Materials                                    | <ul style="list-style-type: none"> <li>▪ International Examiner Phase II Training, Module E-1, Overview of IRC 482</li> <li>▪ Bittker and Lokken, Fundamentals of International Taxation, Chapter 79: Reallocation of Income</li> <li>▪ OECD Transfer Pricing Guidelines</li> </ul> |                                                                                    |

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## Glossary of Terms and Acronyms

| Acronym | Definition                               |
|---------|------------------------------------------|
| APMA    | Advance Pricing Mutual Agreement Program |
| CPE     | Continued Professional Education         |
| CPM     | Comparable Profits Method                |
| CUP     | Comparable Uncontrolled Price            |
| ETR     | Effective Tax Rate                       |
| FP      | Foreign Parent                           |
| IIR     | International Information Return         |
| IPN     | International Practice Network           |
| IPS     | International Practice Service           |
| IRC     | Internal Revenue Code                    |
| IRM     | Internal Revenue Manual                  |

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## Glossary of Terms and Acronyms

| Acronym | Definition                                            |
|---------|-------------------------------------------------------|
| LB&I    | Large Business & International                        |
| NOPA    | Notice of Proposed Adjustment                         |
| OECD    | Organisation for Economic Cooperation and Development |
| TPO     | Transfer Pricing Operations                           |
| UIL     | Uniform Issue List                                    |
| USS     | United States Subsidiary                              |

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## Index of Related Issues

| Issue                                  | Associated UILs | References                                                                                                 |
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| Comparability                          | 9422.07         | IPS Unit: Comparability Analysis for Tangible Goods Transactions Inbound, ISI/9422.07_01 through _06(2013) |
| Functional Analysis                    | 9422.07         | IPS Unit: Functional Analysis for an Inbound Distributor, ISI/9422.07_01(2013) Coming Soon                 |
| Resale Price Method Simple Distributor | 9422.07         | IPS Unit: Inbound Resale Price Method Routine Distributor, ISI/9422.07_04(2013)                            |
| Tangible Goods-Inbound CUP             | 9422.07         | IPS Unit: Purchase of Tangible Goods from a Foreign Parent CUP Method, ISI/9422.07_09(2013)                |
| CPM Simple Distributor                 | 9422.07         | IPS Unit: CPM Simple Distributor Inbound, ISI/9422.07_03(2013)                                             |
| 3 Requirements of IRC 482              | 9422.09         | IPS Unit: Three Requirements of IRC 482, ISI/9422.09_02(2013)                                              |
| Arm's Length Standard                  | 9422.09         | IPS Unit: Arms Length Standard, ISI/9422.09_06(2013)                                                       |
| Rev. Proc. 99-32                       | 9422.09         | Revenue Procedure 99-32 Guidance, ISI/9422.09_08(2013) Coming Soon                                         |
| Treaty-based EOI                       | 9460.01         | IPS Unit Coming Soon                                                                                       |
| Penalties-Substantial                  | 9560.11         | IPS Unit Coming Soon                                                                                       |
| Penalties-Gross                        | 9560.12         | IPS Unit Coming Soon                                                                                       |