3rd Annual Transfer Pricing Symposium

DAY ONE – Thursday, April 23

7:45 – 8:15 AM: Registration and Breakfast

8:15 – 8:30 AM: Welcome Remarks

Co-Chairs: John I. Forry, Director of U.S. Law Program for International Legal Professionals and Professor-in-Residence, University of San Diego School of Law School; and David Bowen, National Transfer Pricing Practice Leader, Grant Thornton LLP, Washington, DC

8:30 – 10:15 AM: OECD BEPS Action Items - Update

- What is BEPS?
- Recently published guidance on Transfer Pricing (Intangibles, Documentation, Dispute Resolution)
- Practical guidance for tax executive and professional service providers

Panelists: Steve Wrappe, National Leader for Transfer Pricing Dispute Resolution, KPMG, Alan Granwell, Of Counsel, Sharp Partners P.A., Katherine Horton-O’Brien, Principal, Transfer Pricing, Washington National Tax, PwC

Moderator: Marc Levey, Partner, Baker & McKenzie, New York, NY

10:15 – 10:45 AM: Break

10:45– 12:15 PM: Risk Shifting Considerations: Economic Viewpoints

- Third party versus related party risk
- What are the transactions, and are they compensable?
- Examples of risk-shifting transactions
- Strengths and limitations of different economic approaches to price risk
Panelists: Philippe Penelle, Principal, Deloitte LLP, Brad Rolph, Partner, National Transfer Pricing Leader, Grant Thornton Canada, Kevin Kiyan, Executive Director, Transfer Pricing, EY

Moderator: Mike Heimert, Managing Director, Transfer Pricing, Duff & Phelps

12:15 – 12:55 PM: Lunch

1:00 – 1:45 PM Key-Note Presentation: "A View from the Top: Current Transfer Pricing Topics (Substance, Procedure, and Administration); J. David Varley, Acting Director, Transfer Pricing Operations, Large Business & International Division, IRS

1:45 – 3:30 PM: Current TP Litigation: A Presentation – drawing from notable Transfer Pricing court cases of alternative perspectives of the IRS, the taxpayer, and the judge with the panel members undertaking alternating roles.

Panelists: Marc Levey, Partner, Baker & McKenzie, New York, NY, Paul Dau, Of Counsel, McDermott Will & Emery LLP, Tim Reichert, President & CEO, Economic Partners, LLC

Moderator: J. Clark Armitage, Caplin & Drysdale, Washington, DC, and former IRS APA Program Deputy Director

3:30 – 4:00 PM: Break

4:00 – 5:15 PM: Transfer Pricing Wish List: What Corporations Want and Desire for Transfer Pricing Planning and Compliance

• Wish List from the Inside: A Corporate Tax Executive’s View of Transfer Pricing Rules Regulations, Guidelines, and Procedures
• A Level Playing Field – Simplification, Clarity, Certainty, Management, and Compliance
• The Ideal or Paradigm – Compliance, Reporting, Dispute Avoidance, Dispute Resolution, Information Systems

Panelists: Charles Middleton, Sr. Vice-President of Tax, Oxbow Carbon, Mark Freed, Director of Global Transfer Pricing, Intel Corporation, Lynn Anderson, Director, Transfer Pricing & International Tax, Edwards Lifesciences; Jon Jenni, Sr. Director, Transfer Pricing, BDO

Moderator: Alan Granwell, Of Counsel, Sharp Partners, P.A.
DAY TWO – Friday, April 24

8:30 – 8:45 AM: Welcome Remarks and Breakfast

Co-Chairs: John I. Forry, Director of U.S. Law Program for International Legal Professionals and Professor in Residence, University of San Diego Law School; and David Bowen, National Transfer Pricing Practice Leader, Grant Thornton LLP, Washington, DC

8:45 – 10:15 AM: Good Corporate Citizenry: Concepts, Considerations and Consequences

- What Does it Mean to Be a “Good Corporate Citizen” in Transfer Pricing – Theory, Application, Reality
- The Role of Morality in Corporate Governance – Transfer Pricing Implications
- Recommendations and Best Practices

Panelists: Craig Sharon, Partner, Ernst & Young; Frank Rork, Senior Director, International Tax, Edwards Lifesciences; Mark Freed, Director of Global Transfer Pricing, Intel Corporation;

Moderator: Randy Free, Partner, International Tax Practice Leader West Region, Grant Thornton

10:15 – 10:45 AM: Break

10:45 – 12:30 PM: Academic Research in Transfer Pricing and Relevance to the Practitioner

- Current academic Transfer Pricing research projects and relevance to the practitioner
- Relevance of Legal Academic Research in Transfer Pricing Regulations and Disputes
- The Role of Academic Experts in Transfer Pricing Litigation

Panelists: Christian Plesner Rossing, Associate Professor, Copenhagen Business School; Yariv Brauner, Professor, University of Florida; Bin Zhou, Principal, Brattle Group

Moderator: Russ O’Haver, Clinical Professor, Northeastern University, and EY Transfer Pricing Partner

12:30 – 12:45 PM: Closing Remarks and Symposium Summary