

Proposal Teams:

Brian C. Becker, Precision Economics
Sean Foley (KPMG) and
Lewis Greenwald (Sullivan and Worcester)
Mike Heimert and Nelly Korsun, Ceteris
Thomas E. Meyer, Horst Frisch
Kathryn O'Brien, GE
Gene Tien and Holly Glenn, Baker McKenzie

5:30pm – 6:45pm *Networking Reception*

7:00pm *Small Group Dinners* (area restaurants)
(Pre-registration required. Groups are posted in the Atrium. Meet in the Atrium immediately following the networking reception. The groups will walk together to area restaurants.)

Thursday, August 2

7:30am – 8:00am *Registration and Continental Breakfast*

8:15am – 10:00am *The Realistic Alternatives Framework: Does Fiction Inform Fact?*

Katherine Amos, Senior Director-Transfer Pricing, Tyco International
Mark Bronson, Ceteris
Robert Kirschenbaum, Bingham McCutchen
Michael McDonald, US Treasury and a US Representative to Working Party 6 of the OECD
Robert Miall, Ernst & Young

WiFi is available during the Transfer Pricing Symposium. Use the information below to access wireless internet:



Log In: **sheraton**
Password: **welcome**



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Mike Patton, DLA Piper
Tim Reichert, Economics Partners

10:00am – 10:30am *Networking Break*

10:30am – 12:15pm *The Realistic Alternatives Framework: Does Fiction Inform Fact?-continued*

Katherine Amos, Senior Director-Transfer Pricing, Tyco International
Mark Bronson, Ceteris
Robert Kirschenbaum, Bingham McCutchen
Michael McDonald, US Treasury and a US Representative to Working Party 6 of the OECD
Robert Miall, Ernst & Young
Mike Patton, DLA Piper
Tim Reichert, Economics Partners

12:15pm – 1:45pm *Lunch & Keynote Address*

Richard McAlonan, Director, Advance Pricing and Mutual Agreement Program, Internal Revenue Service

2:00pm – 4:00pm *Open Forum: OECD Draft Revision of the Special Considerations for Intangibles in Chapter VI of the OECD Transfer Pricing Guidelines*

Joe Andrus, Head of the Transfer Pricing Unit, Tax Treaty, Transfer Pricing and Financial Transactions Division, OECD
Michelle Levac, Canada Revenue Agency
Michael McDonald, US Treasury and a US Representative to Working Party 6 of the OECD

12:15pm *Exhibit Booth breakdown*



Symposium PowerPoint presentations are available online at:

<http://nabe.com/transfer2012/sessions.html>

2012 NABE TRANSFER PRICING SYMPOSIUM

SHERATON CRYSTAL CITY
JULY 31- AUGUST 2, 2012
ARLINGTON, VIRGINIA



NATIONAL ASSOCIATION FOR BUSINESS ECONOMICS

NABE Transfer Pricing Symposium

SHERATON CRYSTAL CITY | JULY 31- AUGUST 2, 2012 | ARLINGTON, VIRGINIA

Dear Colleague,

Welcome to the NABE's second annual Transfer Pricing Symposium!

Please join me in thanking the chairs of NABE's Transfer Pricing Symposium, **Karen Kirwan** of Ernst & Young and **Jill Weise** of Ceteris, and their outstanding committee of **Cesar Borja**, **Amy Friedheim**, **Prita Subramanian**, **Kate Sullivan**, and **Gene Tien** for their work in organizing this superb program. We also acknowledge the generous support of the Symposium sponsors, exhibitors, and advertisers.

If you have not done so already, please consider joining NABE and volunteering to help lead NABE's Transfer Pricing Roundtable. In addition to hosting this Symposium, the Roundtable conducts frequent webinars and teleconferences on economic topics in transfer pricing, which I am certain you will find rewarding.

To help us plan future events, please be sure to return the appraisal form at the program's conclusion on Thursday afternoon. We very much appreciate your feedback.

Thank you for attending.

Gene Huang

2011-2012 NABE President

Vice President and Chief Economist, FedEx

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Tuesday, July 31

11:00am – 12:00pm **Exhibit booth setup**

12:00pm **Registration Open**

Workshops for the Transfer Pricing Economist

1:00pm – 1:15pm **Workshops Opening Remarks**

Karen Kirwan, Ernst & Young

Jill Weise, Ceteris

1:15pm – 2:15pm **Workshop: Subpart F and PE Considerations in Transfer Pricing**

Rocco Femia, Miller & Chevalier

John Magee, Bingham McCutchen

2:15pm – 3:15pm **Workshop: US GAAP v. IFRS: Implications for Transfer Pricing Practitioners**

Kristine Riisberg, Deloitte Tax

James Wisniewski, Ernst & Young

3:15pm – 3:30pm **Coffee Break**

3:30pm – 4:30pm **Workshop: TP Audit Procedures and Adjustments - Mechanics**

Natalie Hoyer Keller, Kirkland & Ellis

Kevin Kenworthy, Miller & Chevalier

4:30pm – 5:30pm **Workshop: Mechanics of Discount Rate Estimations**

Stephen Blough, KPMG

Joe Murphy, PWC

5:30pm – 6:30pm **Cocktail Reception**

Wednesday, August 1

Discussion Panels

7:30am – 8:15am **Registration and Continental Breakfast**

8:30am – 8:45am **Welcome & Introduction**

Karen Kirwan, Ernst & Young

Jill Weise, Ceteris

8:45am – 10:15am **Intercompany Financing and Risk Transfers**

Sherif Assef, Ceteris

Chris Faiferlick, Ernst & Young

John Hickey, Senior Tax Manager, Johnson & Johnson

John Hughes, IRS APMA

Kathryn O'Brien, Global Transfer Pricing Leader, General Electric

Rob Plunkett, Deloitte Tax

John Wills, Economics Partners

10:15am – 10:45am **Networking Break**

10:45am – 12:00pm **Interaction Between Services and Intangibles—Oil and Gas Example**

Joe Andolino, Senior Vice President, Tax, Halliburton

Kelly Hales, Ernst & Young

Mike Heimert, Ceteris

Richard Husseini, Baker Botts

Ken Wood, IRS APMA

12:00pm – 1:30pm **Luncheon & Keynote Address**

Joe Andrus, Head of the Transfer Pricing Unit, Tax Treaty, Transfer Pricing and Financial Transactions Division, OECD

1:45pm – 3:00pm **Intercompany Debt or Equity?**

Brian Cody, KPMG

Richard Rozek, NERA

Filiz Serbes, Branch Chief, IRS Associate Chief Counsel Office (Corporate)

Sanford Stark, Bingham McCutchen

Carol Tan, Special Counsel, IRS Associate Chief Counsel Office (International)

3:00pm – 3:15pm **Coffee Break**

3:15pm – 5:30pm **Safe Harbor Challenge**

Review Panel:

Patricia G. Lewis, Caplin & Drysdale—moderator

Joe Andrus, Head of the Transfer Pricing Unit, Tax Treaty, Transfer Pricing and Financial Transactions Division, OECD

Greg Ballentine, Charles River Associates

Michelle Levac, Canada Revenue Agency

R. William Morgan, Internal Revenue Service

