

# Risks to the Present Day Tax Professional



Bryan J. Ross, CPA



CPAs & BUSINESS ADVISORS

# Recent Tax Audit Activity

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- Transfer Pricing
- Research tax credit studies
- Foreign disclosure forms
- Proposed Assessment – matching documents
- Other

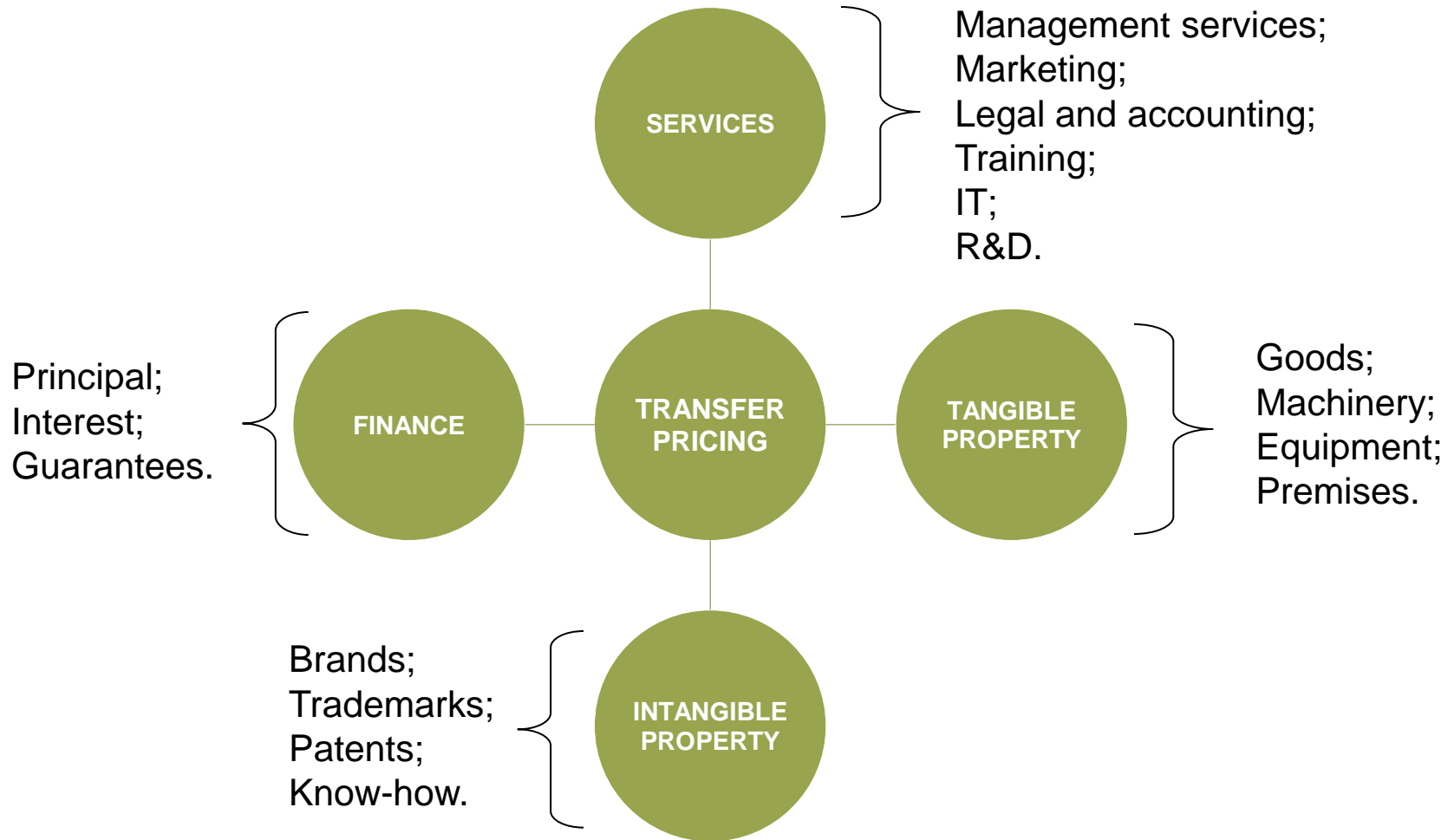


# Transfer Pricing

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- Brief overview
- OECD
- The future

# Transfer Pricing – Key Aspects



# »»» Why transfer price?

Legal  
requirement

Avoid double  
taxation

Tax  
efficiency

Identify  
where value  
is added

Incentivise  
local  
management

# Time of Change

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- Tax elections
- Repair regulations
- Affordable Care Act
- Uncertain position tax