

Reading

Transfer Pricing and Section 482

- Practical Guide to U.S. Transfer Pricing, Editor and Principal Author Robert T. Cole, 2006, Matthew Bender (looseleaf binder-Cole is a lawyer)
- US Transfer Pricing Guide Practice and Policy, Deloris Wright, contributing author and coordinating editor, CCH Inc. 2001. (looseleaf binder-wright is an economist)
- Transfer Pricing Handbook Third Edition 2001 Robert Feinschreiber Editor, John Wiley & Sons, Inc. (Hardcover Book-reputedly a Canadian Company has the rights to make this available online-Feinschreiber is a lawyer-comes in two volumes).
- BNA Tax Management Portfolio Series
 - 886 Transfer Pricing: Introductory Materials, John P. Warner
 - 887 Transfer Pricing: The Code and Regulations, John P. Warner and Harrison B. McCawley
 - 888 Transfer Pricing: Judicial Strategy and Outcomes, Dennis I. Meyer, A. Duane Webber, and Reuven S. Avi-Yonah
 - 889 Transfer Pricing: Economic, Managerial, and Accounting Principles, Clark J. Chandler, Irving H. Plotkin, Jerrie V. Mirga, [Chapter 4: Economics of Transfer Pricing](chandler and plotkin are noted economic experts in the field), Stanley I. Langbein [Chapter 5: Economic Analysis and the Regulatory Response to Multinational Group Theory and the Limitations of the Arm's Length Approach](Langbein is a professor of law), Grant M. Clowery, and R. William Morgan [Use of Accounting and Managerial Data].
 - 890 Transfer Pricing: Alternative Practical Strategies, Marc M. Levey, Victor H. Miesel, William S. Garofalo [Chapter 7: Practical Applications of Transfer Pricing: A Case Study Approach], Michael F. Patton [Chapter 8: Advance Pricing Agreements], Zion Levi [Chapter 9: Cost Sharing Agreements], Kenneth J. Krupsky, Karl L. Kellar [Chapter 10: Application of Section 482 to International Joint Ventures].
- Transfer Pricing Rules, Compliance, and Controversy, Marc M. Levey and Steven C. Wrappe, 2001 CCH (hardcover)
- The Transfer Pricing of Intangibles, Michelle Markham, 2005 Kluwer Law International (based on a graduate thesis-academic-includes review of international rules) (Hardcover)
- ¶ 13.20 Allocation of Income and Deductions among Related Corporations: § 482 Generally, Federal Income Taxation of Corporations and Shareholders, Seventh Edition, Boris I. Bittker and James S. Eustice, 2002

Valuation

- Valuing Intangible Assets Robert F. Reilly and Robert P. Schweihs, McGraw-Hill, 1999
- The Handbook of Business Valuation and Intellectual Property Analysis, Robert F. Reilly and Robert P. Schweihs, 2004, McGraw Hill.

- Valuation of Intellectual Property and Intangible Assets, Gordon V. Smith and Russell L. Parr 2000
- Royalty Rates for Licensing Intellectual Property, Russell L. Parr 2007

Intangible Asset and Property

- Intangibles: Management, Measurement, and Reporting, Baruch Lev, Brookings Institution Press, 2001.
- Hidden Value: Profiting from the intellectual property economy, Bruce Berman editor, Euromoney Institutional Investor 1999.
- Intellectual Capital The New Wealth of Organizations, Thomas A. Stewart, Doubleday 1997
- Intangible Assets Values, Measures, and Risks, Edited by John R.M. Hand and Baruch Lev, Oxford University Press, 2003
- Intangible Assets and Value Creation, Juergen H. Daum, 2003 John Wiley & Sons

Note that the Secretary of the Treasury is required by law to report annually to the public concerning Advance Pricing Agreements (APAs) and the APA Program. The first report covered calendar years 1991 through 1999. Subsequent reports covered a calendar year. Officially, the report does not provide guidance regarding the application of the arm's length standard however it can be interesting to read.

Web Sites of Interest

<http://www.intltaxlaw.com/shared/transfer/frontpage.htm>. (the owner of the website has taken down the site around 2005 but this link is still active).

<http://www.transferpricing.com/> (BNA?)

<http://www.irs.gov/irm/>. (link to Internal Revenue Manual)

<http://www.itinet.org/>