

**Sample Intercompany Transaction Summary**

*thousands USD*

Country	Transaction	TP Doc Location Reference	A P A	Amt Reported Local Tax Form	Transfer Pricing Policy	Transfer Pricing Method	Tested Party	Benchmark Range			Actual Results
CA	XYZ America license of trademarks, know-how and tech information from FP	A1	Y	\$12,345	Royalty rate = 2% of net sales	CUT	N/A	Royalty Rate	LQ	2.0%	2.10%
									M	3.4%	
									UQ	4.3%	
IT	XYZ America purchase of product from FSub1 for distribution into U.S. market	B2	N	\$23,456	Cost plus 10% markup	CPM (3-yr)	XYZ America	OM	LQ	1.6%	OM = 2.9%
									M	3.4%	
									UQ	3.8%	
AS	XYZ America manufactured product sales to FSubA	C3	N	\$555	Cost plus 10% markup	CPM (3-yr)	XYZ America	MUTC	LQ	6.1%	Markup = 12.3%
									M	9.4%	
									UQ	17.8%	
CA	FP Provision of IT Services to XYZ America	D4	N	\$1,212	Cost plus NO markup	Services Cost Method (SCM)	N/A	N/A	-	-	Cost
									-	-	
									-	-	
CA	FP Provision of IT Services to XYZ America	E5	Y	\$7,474	Cost plus 5% markup	CPM (3-yr)	XYZ America	MUTC	LQ	2.4%	Markup = 3.3%
									M	2.5%	
									UQ	6.1%	
AS	XYZ America provision of services to FSubA	F6	N	\$2,222	Cost plus 5% markup	CPM (3-yr)	XYZ America	MUTC	LQ	2.9%	Markup = 4.3%
									M	5.8%	
									UQ	12.2%	
									M	2.5%	
									UQ	6.1%	
AS	XYZ America loan to FSubA	G7	N	\$2,000	1.3% Interest	Credit Rating + Bond Interest Rate	N/A	Range	LQ	0.5%	1.31% Interest
									M	1.5%	
									UQ	2.3%	