



Defend your transfer price

The right team to help you

Transfer pricing disputes continue to increase, fed by the increase in countries that enforce transfer pricing rules and the recommendations of Organization for Economic Co-operation and Development's Base Erosion and Profit Shifting project. U.S. companies are stepping up compliance efforts and also reviewing their transfer pricing determinations to evaluate how best to defend those determinations in the United States and other countries. KPMG LLP (KPMG) recognizes the growing need to defend transfer pricing determinations and has increased its ability to support clients in this area.

The KPMG TPDR difference – Experience and coverage

The process of defending transfer pricing determinations requires substantial internal and external resources. For the most part, internal transfer pricing personnel are capable of assembling the information requested in the process of a transfer pricing examination or related dispute resolution process. Most companies look to external experts for a familiarity with dispute resolution processes and experience working with government personnel involved in those processes. KPMG has recently expanded its U.S. TPDR team to add additional relevant experience and to expand its geographic dispersion to increase client accessibility to that experience. Recent additions to KPMG's TPDR team have greatly expanded the types of TPDR experience, as well as the geographic dispersion of the team.



TPDR experience

A tax dispute regarding transfer pricing can be a prolonged process including examination, appeals, alternative dispute resolution, mutual agreement procedure, and litigation. Advance pricing agreements can also be used to resolve transfer pricing disputes. In order to provide meaningful support throughout these processes, KPMG has assembled a coordinated national team of TPDR professionals with law firm, government, accounting firm, and company experiences dealing with various levels of transfer pricing disputes. Team members possess an average of 20 years of transfer pricing and dispute resolution experience.



TPDR geographic coverage

During the recent expansion of its TPDR team, KPMG made a special effort to achieve greater geographic dispersion to make it easier for clients to consult with our TPDR professionals. Although the TPDR team is a national practice that has been centered mostly out of Washington, DC and its members travel often to consult clients meet with government officials, greater geographic dispersion allows us to more effectively serve our clients.

Transfer pricing dispute resolution team

For more information on KPMG's Transfer Pricing Dispute Resolution Services, please contact

Brian Trauman, TPDR National Leader, Principal

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Brian is the National Leader of KPMG's Transfer Pricing Dispute Resolution practice. He has experience assisting multinationals with state, federal, and foreign tax disputes and transfer pricing matters, including transfer pricing structures and supply chains, documentation, intercompany agreements, exam, appeals, litigation, APAs, and competent authority proceedings. Prior to joining KPMG, he was a partner in a global law firm and previously served as an attorney-adviser with the U.S. Tax Court.

Matt Frank, Principal

212-872-6645 | matthewfrank@kpmg.com

Matt has 30 years of tax and transfer pricing experience. His primary areas of focus include Advance Pricing Agreements, Competent Authority matters, and transfer pricing risk management. Prior to joining KPMG, Matt spent nine years as Senior Tax Counsel, Transfer Pricing for a large multinational company. Earlier in his career, he served as the Director of the U.S. Advance Pricing Agreement program at the IRS.

Mark Horowitz, Principal

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Mark regularly advises clients on advance pricing agreements, competent authority cases, the planning and structuring of transfer pricing arrangements, and transfer pricing and international tax controversies. He has represented clients in various controversy settings, including examinations and IRS appeals, as well as litigation related to transfer pricing and other tax matters.

Atsuko Kamen, Principal

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Atsuko has more than 13 years of experience in various areas of transfer pricing practice. She has advised clients on matters in the areas of documentation, planning, cost sharing, IGS cost allocation, examination issues, intangible valuation, advance pricing agreements (APAs), Competent Authority and permanent establishments. She is particularly involved in servicing Japanese multinationals and their U.S. subsidiaries. One of her specialties is advising such clients on bilateral transfer pricing issues involving both the U.S. and Japanese tax authorities.

Tomotake Naka, Principal

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Tomo has over ten years of transfer pricing and various areas of international tax experience. He has experience assisting multinational companies with a variety of transfer pricing services, including risk assessment, planning, controversy, cost sharing arrangements, intangible valuation, headquarter cost allocation, and documentation.

Tracy Gomes, Managing Director

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Tracy has nearly 30 years of experience in tax and transfer pricing issues. He advises clients on a range of tax matters relating to international transfer pricing, Advance Pricing Agreements and Competent Authority proceedings, as well as the valuation of intellectual property, business enterprises and financial products. He has particular experience in the valuation of technology and brand intangibles.

Theresa Kolish, Managing Director

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Prior to joining KPMG, Theresa was Team Leader and Competent Authority Analyst for the IRS Advanced Pricing and Mutual Agreement program. Theresa has closed over 40 cases with foreign competent authorities, including Japan, the UK, and Canada. She has substantial experience with Japanese cases, having participated in 20+ negotiating sessions with Japan and the USA. Her industry experience includes banking and financial services, as well as high tech, automotive, and pharmaceuticals, and global sourcing.

Cameron Taheri, Managing Director

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Cameron is a former team leader in the Advance Pricing and Mutual Agreement Program (APMA) at the IRS. He focuses on APAs, MAP settlements, and assisting clients through examination and appeals.

Additional resources:

Mark Martin, Principal

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Mark regularly advises clients on all aspects of tax controversies, including examination, appeals, alternative dispute resolution programs and litigation. Mark has many years of experience handling competent authority cases and advance pricing agreement negotiations. Earlier in his career, he served as an attorney advisor to Judge Carolyn Miller Parr of the US Tax Court.

Sean Foley, Principal

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Sean is a former director of the IRS's APA Program, having joined the IRS after working for several years on international tax matters at a Washington, DC-based law firm. He focuses on APAs, competent authority matters, and transfer pricing risk management. Over his career, Sean has worked on hundreds of APAs. He brings this wealth of experience to bear to help clients craft answers for some of the most difficult transfer pricing disputes.

François Vincent, Principal

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François started his career with the Canadian Department of Justice where he became Revenue Canada's principal legal adviser on transfer pricing matters including the creation and implementation of the APA program. He was one of the three founding members of the APA program in Canada and has since been involved in over 60 APAs. François has led transfer pricing teams for KPMG in Canada, France and the US and his experience spans the gamut of transfer pricing work and industries, with particular emphasis on audit defense and APAs.

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates.

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