Material Inter-Company Transactions Template

Application Prior FY 20XX: Actual Tax Filing

a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w
CC Payor	CC Payee	Treaty	Sub F	BEAT	Transaction	TPS Sect Ref	APA	Form	Amt Reported for Tax Purposes ('000)	Form Line #	Sch M Col	Transfer Pricing Policy	Transfer Pricing Method	Tested Party	Tested Party Function	Tested Party OM	PLI/Rate	Benchmark Range Up	Med	Low	Actual Results (2018)	Change
IN	US	Yes	No	No	Fsub1 license of trademarks & know-how from US Parent	A1	N	A	$123,450	15	b	Royalty rate = 2% of net sales	CUT	N/A	N/A	N/A	Royalty on Sales	4.3%	3.4%	2.0%	Royalty rate=2.1%	No
FR	US	Yes	No	No	US Sub2 license of trademarks & know-how to Fsub2	B2	N	A	$12,500	5	b	Royalty rate = 1% of net sales	Internal CUT	N/A	N/A	N/A	Royalty on Sales	3.7%	1.7%	1.1%	Royalty rate=1%	No
AS	US	Yes	No	No	US Sub1 Inc manufactured product sales to Fsub3	C3	N	A	$1,234	13	c	Cost plus 10% Mark-up	CPM (3-yr)	Fsub3	Distribute	3.2%	MUTC	17.8%	9.4%	6.1%	Mark-up = 12.3%	No
CA	US	Yes	No	No	US Sub 2 Inc provision of IT Services to Fsub4	D4	N	C	$1,001	18	c	Cost with NO Mark-up	Services Cost Method (SCM)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Cost	No
US	SN	Yes	No	Yes	Fsub5 provision of R&D Services to US Sub3 Inc.	D5	N	B	($11,020)	6	c	Cost plus 15% Mark-up	CPM (3-yr)	Fsub5	Service	4.0%	MUTC	17.8%	12.4%	8.1%	Mark-up = 16.1%	No
AS	DE	Yes	Yes	No	Fsub6 manufactured product sales to Fsub7	C3	N	B	$22,010	13	c	Cost plus 10% Mark-up	CPM (3-yr)	Fsub7	Manufacture	2.5%	MUTC	15.8%	9.1%	6.2%	Mark-up = 10.3%	No
CA	US	Yes	No	No	US Parent Inc Provision of Mgmt Services to Fsub8	E4	Y	B	$7,473	18	b	Cost plus 5% Mark-up	CPM (3-yr)	Fsub3	Distribute	2.2%	MUTC	12.2%	5.8%	2.9%	Mark-up = 3.3%	No
UK	US	Yes	No	No	US Sub1 Inc manufactured product sales to Fsub9	C7	N	D	$1,244	13	c	Cost plus 10% Mark-up	CPM (3-yr)	Fsub9	Distribute	2.5%	ROA	4.2%	3.0%	2.2%	ROA = 3.08%	Yes
CA	US	Yes	No	No	Interest paid by Fsub8 on $7.7b loan from US Sub2 Inc	G7	N	A	$100,000	22	c	1.3% interest	Credit Rating + Bond Interest Rate	N/A	N/A	N/A	Interest rate	2.5%	2.2%	1.1%	1.29% Interest	No
US	LX	Yes	No	Yes	Interest paid by US Sub3 Inc on $3.174b loan from Fsub10	G8	N	A	($200,000)	10	c	6.3% interest	Credit Rating + Bond Interest Rate	N/A	N/A	N/A	Interest rate	7.5%	6.2%	4.1%	6.3% Interest	No

Material Inter-Company Transactions Template

1st Quarter FY 20XX

CC Payor	CC Payee	Treaty	Sub F	BEAT	Transaction	APA	PY Amt Reported ('000) Form 5471/8865 Sch M or Form 5472	Q1 Amount ('000)	Transfer Pricing Policy	Transfer Pricing Method	Tested Party	Tested Party Function	Tested Party OM	PLI/Rate	Benchmark Range Up	Med	Low	Change
CJ	US	No	No	No	Interest paid by US Sub1 Inc on loan of $250m to FSub1	N	N/A	$437	.7% interest	Credit Rating + Bond Interest Rate	N/A	N/A	N/A	Interest rate	2.5%	2.2%	1.1%	New
FR	US	Yes	No	No	US Sub2 license of trademarks & know-how to FSub2	N	N/A	$150,000	Royalty rate = 1% of net sales	Internal CUT	N/A	N/A	N/A	N/A	3.7%	1.7%	1.1%	New
SN	US	No	No	No	US Sub3 Platform Contribution Transaction (PCT) $1.05b to FSub3	N	N/A	$1,050,000	See Cost Sharing Agreement (CSA)	Acq Price Method with 30% Discount	N/A	N/A	N/A	N/A	N/A	N/A	N/A	New