

# tax break: Breaking Down Facebook's Litigation in the Tax Court, Part 1

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Facebook is embroiled in a transfer pricing dispute with the IRS in Tax Court. This week on tax break, Steve and Loren discuss what's at issue in the case.

Topics discussed:

- Basics of the dispute
- Whether aggregation of the three disputed royalties is reliable here
- Pricing the Platform Contribution Transaction royalty
- Challenge to validity of the -7T regulations
- Nature of the User Base and associated royalty
- Subsequent legal changes and changes to structure

Questions? Contact us at [podcasts@milchev.com](mailto:podcasts@milchev.com).

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