

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

### ***EMBARGOED! PODCAST***

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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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**tax break** is a podcast about tax law, brought to you by Miller & Chevalier and hosted by Steve Dixon and Loren Ponds. We'll provide you with perspective on select tax issues that will go deeper than what the tax press covers, but not so deep that you'll have to pull out your regulations or read treatises to follow along. The aim of **tax break** is to focus only on the tax law issues that we find interesting. Subscribe to **tax break** wherever you get your podcasts: [Apple Podcasts](#) | [Spotify](#) | [Google Podcasts](#) | [Stitcher](#) | [YouTube](#)

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