



## **IRS files notice of appeal in *Amazon* case**

### **Global Transfer Pricing Alert 2017-043**

The Internal Revenue Service on 29 September filed a notice of appeal in *Amazon.com, Inc. v. Commissioner*, T.C., No. 31197-12, 148 T.C. No. 8, to the U.S. Court of Appeals for the Ninth Circuit. The notice of appeal is a short form document and does not contain the IRS's legal arguments in support of the appeal. The Ninth Circuit will soon issue a schedule for the parties to file legal briefs in support of their respective positions.

At issue is the appropriate valuation of 2005 and 2006 cost sharing buy-in payments in relation to a cost sharing arrangement that was entered into by Amazon.com Inc. and its Luxembourg subsidiary. The U.S. Tax Court issued its opinion in favor of Amazon on 23 March 2017.<sup>1</sup> For a detailed summary of the Tax Court opinion, see [Global TP Alert 2017-008](#), dated 27 March 2017.

#### **Contacts**

**Bob Stack (Washington DC)**  
[bstack@deloitte.com](mailto:bstack@deloitte.com)

<sup>1</sup> The Tax Court entered a stipulated decision, in accordance with its opinion issued on 23 March 2017, on 5 July 2017.

**Kerwin Chung (Washington DC)**

[kechung@deloitte.com](mailto:kechung@deloitte.com)

**Jennifer Potts (Washington DC)**

[jenniferpotts@deloitte.com](mailto:jenniferpotts@deloitte.com)

[Back to top](#)

## Useful links

### Resources

- [2016 Global Transfer Pricing Country Guide](#)
- [Arm's length standard](#)
- [Transfer pricing alerts](#)

### Get Connected

- [Deloitte tax@hand](#)
- [Join Dbriefs](#)
- [Follow @Deloitte Tax](#)
- [www.deloitte.com/tax](http://www.deloitte.com/tax)

[Back to top](#)



Get in touch



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more about our global network of member firms.

Deloitte provides audit, consulting, financial advisory, risk advisory, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries and territories bringing world-class capabilities, insights, and high-quality service to address clients’ most complex business challenges. To learn more about how Deloitte’s approximately 245,000 professionals make an impact that matters, please connect with us on [Facebook](#), [LinkedIn](#), or [Twitter](#).

*This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the “Deloitte Network”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.*

30 Rockefeller Plaza  
New York, NY 10112-0015  
United States



Official Professional Services Sponsor

Professional Services means audit, tax, consulting, and advisory.

Copyright © 2016 Deloitte Development LLC. All rights reserved.  
36 USC 220506

To no longer receive emails about this topic please send a return email to the sender with the word "Unsubscribe" in the subject line.