



# Managing Global Tax Controversy – The Company Perspective

2023 U.S. Cross-Border Tax Conference

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Lead through Complexity

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# Presenters

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# Agenda

01

**The Controversy  
Landscape**

02

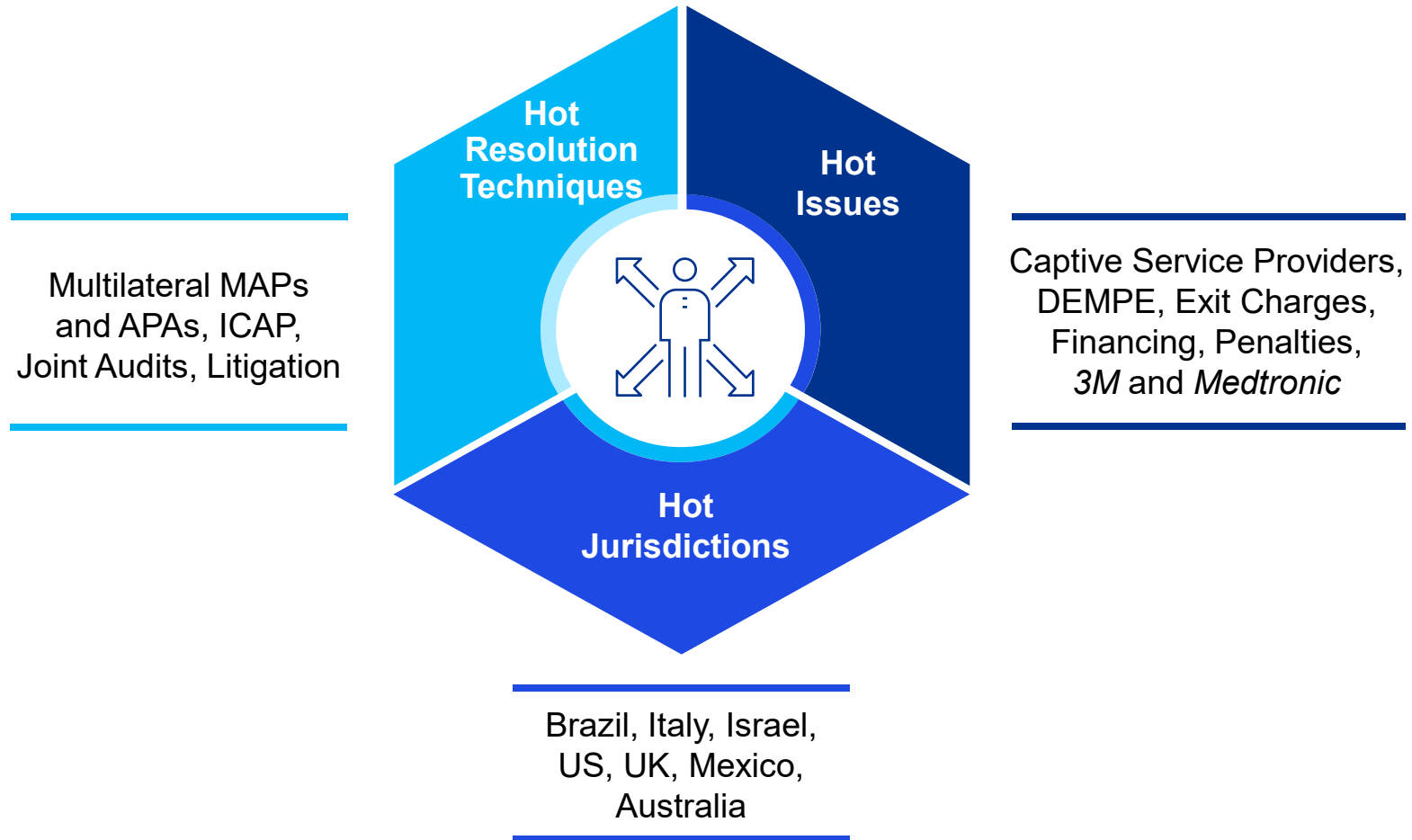
**Managing Controversy - The  
Company Perspective**

01

# The Controversy Landscape



# Controversy 2023 and Beyond



02

# Managing Controversy - The Company Perspective



# Controversy management approach

## How do you manage controversy?

- Central management?
- Regional management?
- A hybrid approach?
- How large is your controversy team?
- How do you approach tax audits in countries without local tax staff?

## Do you have a written protocol for local teams to follow?

- What form does this take?
- Do local teams communicate with a global team to determine what steps to take?
- How do you oversee written responses to tax authority inquiries?



# Tracking controversies

## How do you track your controversy inventory?

- Do you use a software tool?
- Does a central team keep a running list?
- Do you rely on reports from local affiliates, e.g., via a periodic conference call?

## How do you leverage work product across audits?

- How do you store work product?
- Do you share materials across jurisdictions?

# Assessing risk

## Have you assessed your risk related to transfer pricing?

- Do you consider risk assessment a one-time measure, or do you plan to reassess periodically?
- What risk areas have you reviewed?
  - CbyC reporting?
  - PE?
  - Social media?
  - Other?

# Resolving controversies

## Active audit management

- How do you proactively manage audits?
- Are there differences depending on the jurisdiction?
- How do you prioritize your audits?

# Q&A



A person wearing a red jacket and a wide-brimmed hat stands in the center of a slot canyon. The canyon walls are illuminated with a gradient of purple and blue light, creating a dramatic, ethereal atmosphere. The rock surfaces show distinct horizontal layering and wavy patterns. The sky above is a deep, dark blue with some light clouds.

**KPMG**

**Thank you!**



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