Transfer Pricing: From Classroom to Boardroom

A Mentorship Program Sponsored by the American Bar Association Section of Taxation Transfer Pricing Committee

2026-2027 Program Year

AMERICANBARASSOCIATION

Tax Section

Invitation

Since Fall 2020, the ABA Taxation Section's Transfer Pricing Committee has run a successful educational outreach program:

Transfer Pricing:
From Classroom to Boardroom (TPc2b)

We invite you to join the 2026-2027 program, to build on the success of the past and **institutionalize this mentoring program** that provides the next generation of transfer pricing (TP) practitioners with exposure to and understanding of TP practices in multinational corporations.

AMERICAN BAR ASSOCIATION
Tax Section

Program Goals & Summary

- TPc2b seeks to provide **motivated students of law, economics and finance** who are interested in pursuing TP careers with beyond-the-classroom insight into the real-world practice of TP by pairing them with **corporate TP leaders**.
- This **rare "insider" look** into how TP policies are designed and administered gives our future Tax/TP professional mentees a balanced and informed view of a multinational corporation's priorities and operations as they begin their career journeys.
- Corporate mentors have the **opportunity to share their wisdom and experience** and thereby foster the development and enhancement of the TP profession.
- There is **no cost** to the students or mentors to participate in TPc2b. Willingness to learn and share the complexities of the evolving TP field is the only pre-requisite.

TPc2b 2025-2026

- **Nine pairs of mentors and mentees** participated in the 2025-2026 year.
- Mentees have had enriching and unique opportunities to learn about TP practices in major multinational companies.
- Mentors have enjoyed sharing their "inside" perspective and teaching law students the art of applied TP.
- Mentees attended a **panel on careers in transfer pricing**, provided by highly regarded professionals from private practice, industry and government.
- The program included a **Planning Exercise** and culminated with a **Capstone Event** during which the mentees were provided case materials to study, assumed the roles of the U.S. and Canadian Competent Authorities, and negotiated a mock Canada MAP case.

Structure and Timetable

TPc2b structure—

(1) Each corporate TP practitioner is matched with 1-2 students (law, LLM, or Masters of Taxation / Economics students), periodically engages with the student(s), and includes the student(s) in certain team discussions and/or projects over the course of the academic year.

Timetable—

The program kicks off in early October and culminates in mid-May. Every summer, a new cohort of TPc2b entrants will be selected and assigned to mentors. TPc2b interactions can be remote or in-person, as mentor-mentee pairs agree.

Mentors' Roles and Responsibilities

Criteria: Every mentor must be a full-time member of a corporate tax/TP team.

Assignment: Mentors are assigned 1-2 mentees who are enrolled in full-time degree program (law, LLM, or Masters of Taxation / Economics) at a reputable university. Each mentor/mentee engagement runs for a minimum of one academic year and a maximum of two academic years.

Cadence: Mentors should provide their mentees with meaningful guidance at regular intervals (> 1x month).

Content: Mentors have complete authority/autonomy as to what meetings and content to share with their mentee(s). Suggested engagement topics are provided in the Appendix.

No Obligation: Mentees are not interns. TPc2b is not a formal or informal employment contract between the mentor's company and the mentee or his/her educational institution.

Oversight: An ABA TP Committee member acts as the mentor's program liaison, checking in with the mentor at least quarterly to ensure that the program is proceeding smoothly.

Standard of Conduct: Trust, good faith and responsible actions by both parties are expected behaviors.

Mentee Selection and Responsibilities

Criteria: Each mentee must be a full-time student enrolled in a full-time degree program (law, LLM, or Masters of Taxation / Economics) and in good academic standing. Mentees must be quick learners, good communicators and possess a high degree of maturity. Students with prior corporate employment are preferred but this is not essential.

Application Materials: Prospective mentees should submit a resume and a cover letter by email to ABATPMentoring@gmail.com **no later than September 25, 2026**. If you have any questions, please email Thomas Bettge (tbettge@kpmg.com).

Selection Process: Mentee applications are screened by the ABA TP Committee. Selected applicants are matched with in-house practitioner mentors, as available.

Oversight: An ABA TP Committee member acts as the mentee's program liaison, checking in with the mentee mid-year to ensure that the program is proceeding smoothly.

Standard of Conduct: The program is a valuable asset for mentees throughout their careers, and selected students will fully understand the responsibility of engaging with a large multinational corporation's TP function and maintaining cordiality and confidentiality. Trust, good faith and responsible actions by both parties are expected behaviors.

AMERICAN BAR ASSOCIATION

Tax Section

APPENDIX: MENTORING TOPICS AND PATHS

TPc2b: A Mentorship Program Sponsored by the American Bar Association Section of Taxation Transfer Pricing Committee

AMERICANBARASSOCIATION
Tax Section

Sample Framework

A framework for mentor-mentee engagement could encompass the following modules:

1. **TP Fundamentals**: especially if the mentee's baseline TP knowledge is limited, the mentor and the mentee can walk through a "what is TP" training deck (which could be supplied by the TP Committee liaison), tuning the discussion to the level of the mentee's prior knowledge and emphasizing operational application/interpretation of TP concepts
2. **Organization/Functions**: mentor explains how tax departments are organized administratively and functionally; how tax and TP team's interface with Finance and Operations
3. **TP Controversy**: mentor and mentee examine common corporate TP issues through the lens of publicly available materials (e.g., court decisions, Forms 10-K, press releases), relating those issues to the mentor's own audit and/or litigation experience as confidentiality concerns allow
4. **TP Maintenance**: mentor explains the annual documentation process and decision drivers; mentee participates in a functional analysis interview with a marketing or R&D business leader conducted for regular documentation purposes
5. **TP Planning**: mentor and mentee discuss, e.g., how the company thinks of realistic alternatives and business strategies around transforming product lines, geolocation of facilities, or organizational changes

Themes and any learning materials could be guided by the mentee's academic discipline and interests (e.g., court decisions as vehicles for discussing corporate TP issues with law students).

Sample Curriculum

- **Session 1 - Introductions/Assessment**: make introductions; baseline mentee's academic background, work experience, and TP knowledge
- **Session 2 - TP Fundamentals**: walk through a "what is TP" training deck, tuning the discussion to the level of the mentee's prior knowledge and emphasizing operational application/interpretation of TP concepts
- **Session 3 - Organization/Functions**: how tax departments are organized administratively and functionally; how tax and TP teams interface with Finance and Operations
- **Session 4 - TP Controversy**: examine common corporate TP issues through the lens of publicly available materials, relating those issues to the mentor's own audit and/or litigation experience as confidentiality concerns allow
- **Session 5 - Q&A**: mentee supplies discussion questions/topics and identifies areas of interest
- **Session 6 - TP Maintenance**: mentee participates in a functional analysis interview with a marketing or R&D business leader conducted for regular documentation purposes
- **Session 7 - TP Planning**: discuss, e.g., how the company thinks of realistic alternatives and business strategies around transforming product lines, geolocation of facilities, or organizational changes
- **Session 8 - Q&A:** mentee supplies discussion questions/topics
- **Session 9 - Capstone Preparation**: discuss background issues and guidance to prepare for Capstone
- **Session 10 – Capstone Review**: discussion/feedback on mentee's draft Capstone analysis

Suggested Engagement Topics

Possible discussion topics for mentor-mentee engagements include:

- **Documentation**: considerations for scope and depth of section 6662/OECD documentation; internal and external inputs and drivers of LE selection
- **Organization**: how tax departments are organized administratively and functionally; level, roles and responsibilities, division of work between in-house and external resources
- **Corporate Interface**: how tax and TP teams interface with Finance (Accounting, Treasury, FP&A) and Operations (Manufacturing, Procurement, Supply Chain)
- **Quarter/Annual Closing**: calendars and interface; true-ups, prospective transfer pricing, and why they're critical
- **Operational TP**: how transfer prices are set for products, parts and services – when, how and why
- **"Realistic Alternatives"**: case study of a recent publicly announced acquisition or restructuring and understanding from tax and business development teams what realistic alternatives were contemplated
- **Risk and Investment**: understanding the company's total cost of capital (as an indicator of risk)
- **Technology and Marketing Intangibles**: join a functional analysis call with marketing or R&D business leaders to hear their take on value creation (and contrast with how U.S. and OECD TP guidance consider value creation from a market perspective)