

# EY Services Analyzer

An empowering technology for transfer pricing analysis of intercompany services and intellectual property (IP) transactions



More detail,  
better accuracy  
and compliance  
in provider  
jurisdictions

Better support  
for deductions  
in recipient  
jurisdictions

Information reporting for your intercompany services and IP transactions has become increasingly complex and burdensome. It requires a significant commitment of your time and resources to be done effectively. Meanwhile, you must still handle the ongoing practical challenges of managing the risk and improving the value of your intercompany transactions across your global operations.

## A new approach to manage and unlock the value of your intercompany transactions

To help you streamline and standardize your organization's process for data collection, analysis and reporting on intercompany services and IP transactions, EY has embedded our Services Analyzer technology into our Intercompany Effectiveness (ICE) offering. This technology enables you to forecast, implement, monitor, adjust and report your intercompany services and IP transactions on an arm's-length price basis.

We use EY's Services Analyzer technology to help you process large volumes of data quickly and generate detailed reports for your quarterly and annual charges for intercompany services to affiliates. Moreover, we can provide complete computation detail for each allocation by department, country and entity. This technology-enabled approach and platform improves the effectiveness of processing the allocations.



Building a better  
working world

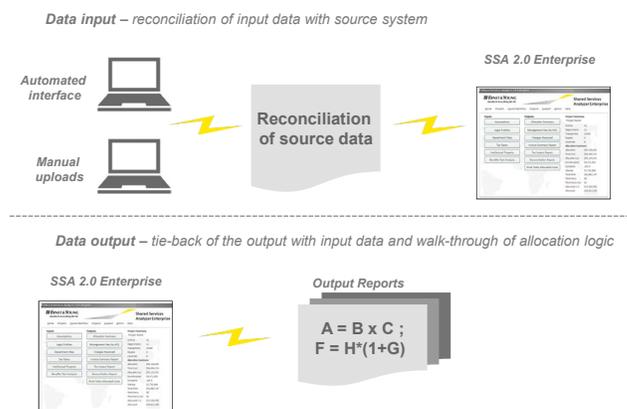
## The EY Services Analyzer:

- ▶ Supports tiered services allocations for outbound headquarters charges, as well as inbound charges to principal structures
- ▶ Supports intangible property calculations that apply royalties or license fees, including customized step royalties where appropriate
- ▶ Collates information from multiple data sources (e.g., ledgers and allocation drivers)
- ▶ Uses consistent methodology for reduction in errors and well-defined controls
- ▶ Combines functional and economic analysis
- ▶ Processes all required transfer pricing analytics for services and IP transactions
- ▶ Considers time-based allocations and indirect drivers
- ▶ Creates allocation tables for transfer pricing documentation and compliance support
- ▶ Incorporates custom markups by department or cost base
- ▶ Produces reconciliation reports for local country audits
- ▶ Builds itemized invoice summaries with details for each service
- ▶ Provides tax impact reports, including withholding rates

As part of our service-deliverable model, we align our EY Services Analyzer technology to your ERP platform to streamline the collection of data from your source systems to our technology to allow the efficient collection, management and analysis of data. Based on your functional profile, the type of services performed and the data we have loaded from your source systems, we will use our Services Analyzer technology to help you prepare reports to:

- ▶ Analyze and make decisions on the forecast of intercompany services or IP-related charges
- ▶ Prepare invoices to support intercompany prices for service recipients
- ▶ Provide audit trail support for tax authority inquiries
- ▶ Enable "What if?" scenario planning

## Master data management Reconciliation



## Let EY help

EY will work with you to develop a sustainable intercompany pricing process that can be implemented across entities to help you drive efficiency in managing your intercompany service and IP transactions. Our approach can help reduce the risk often associated with unsupported intercompany charges. And, it can increase business value by supporting the proper allocation of intercompany charges. Our ICE services focus on helping you achieve a sustainable intercompany pricing process by minimizing both the data collection and the burdens associated with maintaining support technology.

To assess how ICE and EY's Services Analyzer can provide benefits to you and your company, contact your EY member firm international tax or transfer pricing professional. Let us help you manage the data, so you can manage the value of your transactions to your overall business.

### EY | Assurance | Tax | Transactions | Advisory

#### About EY

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

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#### About EY's International Tax Services

Executives are constantly looking to align their global tax position with their overall business strategy. We help you manage your tax responsibilities by leveraging our global network of dedicated international tax professionals – working together to help you manage global tax risks, meet cross-border reporting obligations and deal with transfer pricing issues.

EY's multidisciplinary teams help you assess your strategies, assisting with international tax issues, from forward planning, through reporting, to maintaining effective relationships with the tax authorities. We help you build proactive and integrated global tax strategies that address the tax risks of today's businesses and achieve sustainable growth.

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EYG no. YY3330  
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