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Jeffrey D. Cole

Position Partner, Economics Partners, LLC

Education M.S., Economics, University of Delaware
B.A., Math-Economics, Ithaca College

Professional Summary Jeff has more than 15 years of experience advising taxpayers on transfer pricing matters, intangible asset valuations and other complex corporate valuations. He works closely with some of the largest companies in the world and has advised or represented his clients during IRS tax audits, foreign tax audits, IRS fast-track negotiations, competent authority negotiations and Advanced Pricing Arrangements (“APA”) negotiations. Drawing on this tax controversy experience he also plays a critical role in designing, planning and executing his clients transfer pricing documentation strategies, particularly during periods of business reorganizations.

Mr. Cole has extensive experience in transfer pricing issues surrounding intangible assets and services and has spent much of his recent career advising clients on pricing intercompany intangible transfers as well as establishing R&D cost sharing arrangements.

After serving an appointment to the International Monetary Fund, where he authored papers on Canadian business taxation, U.S. income distribution, and Canadian public debt management, Mr. Cole started his transfer pricing career at KPMG, LLP and was one of a handful of equity partners that founded the Ballentine Barbera Group, LLC (“BBG”), which was later acquired by Charles River Associates (“CRA”). He left CRA to become a founding partner in the Washington, D.C. practice of Transfer Pricing Associates, LLC a Dutch advisory firm.

Career Research Analyst
International Monetary Fund
1995 – 1997

Senior Consultant/Manager
KPMG
1997 – 2000

Senior Manager
KPMG
2000 – 2002

Partner
The Ballentine Barbera Group
2002 – 2005

Vice President
Charles River Associates
2005 – 2008

Partner
Transfer Pricing Associates LLC
2008 – 2012

Papers

“Valuing Intangibles under Cost Sharing Arrangements.” *Tax Director’s Guide to International Transfer Pricing*, Edited by Kenneth R.L. Parker, April 10, 2008.

“A Residual DCF Approach to Valuing Forgone Profits.” *BNA Tax Management Transfer Pricing Report*, May 25, 2005.

“How you can combine risk and the arm’s length standard.” *International Tax Review’s Regional Guides*, No. 5, North America, 2005.

“Adjusting for Differences in Risk Levels Between Tested Parties and Comparable Firms.” *BNA Tax Management Transfer Pricing Report*, May 14, 2003.

“Medicare: Financial Problems and Reform Options.” *United States–Selected Issues*, International Monetary Fund (SM/97/97), July 1997.

“Business Taxation in Canada.” *Canada–Selected Issues*, International Monetary Fund (SM/97/20), January 1997.

“Income Distribution and Macroeconomic Performance in the United States.” *International Monetary Fund Working Paper Series (WP/96/97)*, August 1996.

“Federal and Provincial Debt and Debt Management Strategies.” *Canada–Selected Issues*, International Monetary Fund (SM/96/96), March 1996.