

# **Sprint Service Area**

Wenbin Ji

### **Sprint Service Area:**

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Elizabeth Rosenthal, 2025-05-27 Source based taxation and the arm's length standard have been foundational elements of the international tax system for many decades With the advent of the highly digitalized platform firm the OECD and many other stakeholders assert that these principles have been rendered obsolete In their stead these stakeholders have proposed an alternative hybrid international tax system Under this proposed hybrid system the long standing profit allocation rules would be applied in the first instance to determine the preliminary attribution of in scope multinational firms taxable income to individual taxing jurisdictions These results would then be subject to a secondary reallocation designed to ensure that a portion of such firms taxable income is attributed to and taxable by jurisdictions in which consumers and users reside market jurisdictions This secondary allocation the core of the OECD's Pillar One and an essential element of its two pronged Pillar One Pillar Two Solution explicitly deviates from both the arm's length standard and the principle of source based taxation For many reasons examined in this book the OECD s Pillar One would not provide for the effective taxation of highly digitalized platform firms and by extension it would not stabilize the international tax system. The author argues that source based taxation and the arm's length standard are entirely compatible with the attribution of a portion of highly digitalized platform firms taxable income to market jurisdictions However new transfer pricing methodologies and a revised definition of control for transfer pricing purposes are required to achieve this result Combining important findings and insights from academic research in a variety of fields with the author's extensive practical experience in both public and private spheres this book is appropriate for academics as well as private sector advisors in the fields of transfer pricing and international tax chief financial officers of multinational corporations and tax policy analysts Standard & Poor's Creditweek .2006

In re MCI Tellecomunications Complaint (Ameritech Michigan v Public Services Commission and AT&T Communications of Michigan v Ameritech Michigan), 460 Mich 396 (1999) ,1999 112363 112367 113368 112364 112369 Network World ,1993-07-19 For more than 20 years Network World has been the premier provider of information intelligence and insight for network and IT executives responsible for the digital nervous systems of large organizations Readers are responsible for designing implementing and managing the voice data and video systems their companies use to support everything from business critical applications to employee collaboration and electronic commerce

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