

# Dr. Harlow Higinbotham

Senior Managing Director



## Contact

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Harlow Higinbotham is an economist with more than 25 years of consulting and research experience in the public, private, and academic sectors. At NERA, Dr. Higinbotham applies his expertise to the intercompany pricing controversies encountered by NERA's clients around the world.

Dr. Higinbotham is recognized for developing innovative approaches to comparative functional analyses, the valuation of intangibles, and the economic rationale for profit split proportions, as well as accounting techniques for constructing economically meaningful, detailed balance sheets and profit and loss statements for relevant business segments at each stage of production and distribution. He has also developed and implemented unique methodologies for the effective disposition of tax and regulatory review issues.

Prior to joining NERA, Dr. Higinbotham served as A.T. Kearney's Chief Economist and led A.T. Kearney's Economics Group. In that role, he led the firm's transfer pricing practice, where he focused on both litigation and advisory work, with a particular emphasis on the pharmaceutical, electronics, and automotive industries.

He has published extensively on transfer pricing and is a frequent speaker at industry conferences. He has also served as an expert witness in a variety of government proceedings related to cost determination. He is a Chartered Financial Analyst® (CFA®) charterholder.

## Education

PhD in economics, University of Chicago

AB in applied mathematics, Harvard University

## Publications

- *NERA Experts Respond to the Public Consultation Document of Pillar One: Amount B*
- *'Coca-Cola' vs. Section 482: Is It Time to Refresh the Regulatory Guidance?*
- *NERA Experts Contribute Chapter to "The Future of the Profit Split Method"*
- *Amount B: Facts and Circumstances Matter—Even for Routine Distributors*
- *NERA Experts Offer Insight into OECD Guidance on the Transfer Pricing Implications of the COVID-19 Pandemic*
- *NERA Experts Comment on the OECD Proposal on Pillar One Blueprint*
- *Managing Transfer Pricing in the COVID-Related Economic Downturn*
- *NERA Experts Comment on the OECD Proposal for a "Unified Approach" under Pillar One*
- *NERA Experts Comment on Digital Economy Discussion Paper by Australian Treasury*
- *Forum: Taxation of Intangible Assets*
- *Comments on OECD Request for Input on Work Regarding Tax Challenges of the Digitalized Economy*
- *Comments on OECD Discussion Draft on the Revised Guidance on Profit Splits*

- *Discussion Draft on BEPS Action 10: Use of Profit Split in the Context of Global Value Chains*
- *Value Creation, Comparability and Bargaining Analysis: Key References in Transfer Pricing Going Forward*
- *NERA's Comments on the OECD's Discussion Draft on Transfer Pricing Documentation and Country-by-Country Reporting*
- *NERA's Comments on the OECD's Revised Discussion Draft on Transfer Pricing Aspects of Intangibles*
- *Coping with the Economic Downturn: Comparing Arm's Length Benchmarks During a Volume Recession*
- *The New Temporary Cost Sharing Regulations: What Needs to be Done?*
- *Special Case: Charging Royalties to Newly Acquired Businesses*
- *Using Credit Default Swaps to Price Intercompany Loan Guarantees*
- *Compliance and Tax Planning Under the New US Service Fee Regulations*
- *US Perspectives on Marketing Intangibles and Services*
- *Identifying Relevant Intercompany Activities, Quantifying Measurable Benefits Under the Temporary US Services Rule*
- *Practical Solutions for Intercompany Pricing*
- *An Economic Perspective On the Best Method Rule: Intercompany Transfer Pricing Under the New Section 482 Regulations*
- *Effective Application of the Section 482 Transfer Pricing Regulations*

## **Practice Areas**

Transfer Pricing

## **About NERA**

NERA Economic Consulting ([www.nera.com](http://www.nera.com)) is a global firm of experts dedicated to applying economic, finance, and quantitative principles to complex business and legal challenges. For over half a century, NERA's economists have been creating strategies, studies, reports, expert testimony, and policy recommendations for government authorities and the world's leading law firms and corporations. With its main office in New York City, NERA serves clients from more than 25 offices across North America, Europe, and Asia Pacific.