

Deloitte Tax looks at more year-end guidance from Treasury, IRS

New alerts from Deloitte Tax LLP discuss guidance from the Treasury Department and the Internal Revenue Service issued late last year on a new method for pricing certain controlled transactions involving baseline marketing and distribution activities of goods, as well as digital asset broker reporting requirements.

IRS provides streamlined approach to pricing certain qualified intercompany transactions; OECD releases Amount B guidance

The Treasury Department and the IRS released guidance (Notice 2025-04) on December 18, 2024 announcing their intent to issue proposed regulations that, for purposes of applying section 482, provide a new method for pricing certain controlled transactions involving baseline marketing and distribution activities of goods.

[URL: https://www.irs.gov/pub/irs-drop/n-25-04.pdf](https://www.irs.gov/pub/irs-drop/n-25-04.pdf)

This method, referred to as the Simplified and Streamlined Approach (SSA), is similar to the comparable profits method under US transfer pricing regulations and the OECD Transfer Pricing Guidelines.

The notice allows taxpayers to elect to apply the SSA annually for taxable years beginning on or after January 1, 2025, in advance of the Treasury Department and the IRS issuing the proposed regulations.

Additionally, on December 19, 2024, the OECD released fact sheets and a pricing tool to facilitate the understanding and operation of the SSA for transfer pricing.

[URL: https://www.oecd.org/content/dam/oecd/en/topics/policy-issues/cross-border-and-international-tax/pillar-one-amount-b-fact-sheets.pdf](https://www.oecd.org/content/dam/oecd/en/topics/policy-issues/cross-border-and-international-tax/pillar-one-amount-b-fact-sheets.pdf)

[URL: https://www.oecd.org/en/topics/sub-issues/transfer-pricing/pillar-one-amount-b.html#pricing-automation-tool](https://www.oecd.org/en/topics/sub-issues/transfer-pricing/pillar-one-amount-b.html#pricing-automation-tool)

A new alert from Deloitte Tax LLP provides highlights of Notice 2025-04 as well as the OECD fact sheets and pricing tool.

[URL: https://dhub.deloitte.com/Newsletters/Tax/2025/TNV/250103_5_supplA.pdf](https://dhub.deloitte.com/Newsletters/Tax/2025/TNV/250103_5_supplA.pdf)

Final regulations address digital asset broker reporting for 'non-custodial industry participants'

The Treasury Department and the IRS on December 27, 2024 released final regulations under section 6045, titled "Gross Proceeds Reporting by Brokers that Regularly Provide Services Effectuating Digital Asset Sales." The regulations address reporting rules for "non-custodial industry participants," the term used in the preamble for the first set of final digital asset broker reporting regulations published in the Federal Register on July 7, 2024.

[URL: https://public-inspection.federalregister.gov/2024-30496.pdf](https://public-inspection.federalregister.gov/2024-30496.pdf)

[URL: https://www.federalregister.gov/documents/2024/07/09/2024-14004/gross-proceeds-and-basis-reporting-by-brokers-and-determination-of-amount-realized-and-basis-for](https://www.federalregister.gov/documents/2024/07/09/2024-14004/gross-proceeds-and-basis-reporting-by-brokers-and-determination-of-amount-realized-and-basis-for)

In conjunction with the release of these regulations, the government also issued Notice 2025-03 to provide transitional relief for digital asset brokers impacted by the new rules.

[URL: https://www.irs.gov/pub/irs-drop/n-25-03.pdf](https://www.irs.gov/pub/irs-drop/n-25-03.pdf)

Details on the new guidance are included in a new alert from Deloitte Tax LLP.

[URL: https://dhub.deloitte.com/Newsletters/Tax/2025/TNV/250103_6_suppA.pdf](https://dhub.deloitte.com/Newsletters/Tax/2025/TNV/250103_6_suppA.pdf)

Notice 2025-07 provides temporary relief from certain digital asset identification rules

On December 31, 2024, the Treasury Department and the IRS released Notice 2025-07, which allows taxpayers, during the period beginning on January 1, 2025 and ending on December 31, 2025 (the “relief period”), to specifically identify the units of digital assets held in the custody of a broker that are sold, disposed of, or transferred without requiring the taxpayer to notify the custodial broker of the identification.

[URL: https://www.irs.gov/pub/irs-drop/n-25-07.pdf](https://www.irs.gov/pub/irs-drop/n-25-07.pdf)

Details on the new guidance are included in a new alert from Deloitte Tax LLP.

[URL: https://dhub.deloitte.com/Newsletters/Tax/2025/TNV/250103_6_suppB.pdf](https://dhub.deloitte.com/Newsletters/Tax/2025/TNV/250103_6_suppB.pdf)

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