

REDACTED

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US TAX COURT
FILED
SEATTLE
NOV 12 2014

AMAZON.COM, INC. & SUBSIDIARIES
Petitioner(s)

v.

PAPER FILED

Docket No. 31197-12

COMMISSIONER OF INTERNAL REVENUE,
Respondent

STIPULATION FOR TRIAL - GOLDCREST FACTS

U. S. TAX COURT
FILED AT
Seattle
NOV 12 2014

UNITED STATES TAX COURT

AMAZON.COM INC.)
& SUBSIDIARIES)
)
)
Petitioner,)
)
v.) Docket No. 031197-12
)
)
COMMISSIONER OF)
INTERNAL REVENUE,) Judge Albert G. Lauber
)
Respondent.)

AMENDED STIPULATION FOR TRIAL - GOLDCREST FACTS (Redacted)

AMENDED STIPULATION FOR TRIAL - GOLDCREST FACTS

In accordance with T.C. Rule 91(e), the parties stipulate and agree that, for the purpose of this case, the following statements are accepted as facts. Each party, however, may introduce other and further evidence not inconsistent with this stipulation, and the parties may agree to supplemental stipulation of facts. The parties may not object to said stipulation or any portions thereof on any grounds unless such objection is expressly reserved herein.

All exhibits referred to herein are included in the Second Amended Stipulation For Trial - Goldcrest Exhibits lodged with the Court on November 1, 2014.

In stipulating to a label, description, or characterization of an agreement, the parties are not stipulating to the substance of that agreement for federal income tax purposes.

Headings in the stipulation have no legal effect.

I. PRELIMINARY AND JURISDICTIONAL MATTERS

A. Glossary of Terms

1. Definitions

- (a) "A9" refers to A9.com, Inc., a member of the Amazon US Group;

- (b) "ACI" refers to Amazon.com, Inc., a publicly traded corporation and common parent of the Amazon US Group;
- (c) "ADSI" refers to Amazon Data Services Ireland Ltd., an Irish company wholly owned by AEU;
- (d) "AEHT" refers to Amazon Europe Holding Technologies SCS, a Luxembourg limited partnership treated as a corporation for U.S. federal income tax purposes;
- (e) "AEU" refers to Amazon EU Sarl, a Luxembourg company wholly owned by AEHT;
- (f) "AIM" refers to Amazon.com Int'l Marketplace, Inc., a Delaware corporation and wholly owned direct subsidiary of ACI, formerly known as Amazon.com International Auctions, Inc. or "AIA;"
- (g) "AIS" refers to Amazon.com Int'l Sales, Inc., a Delaware corporation and wholly owned direct subsidiary of ACI;
- (h) "Amazon" refers to all or some members of the worldwide group of controlled corporations of which ACI is the common parent;
- (i) "Amazon.co.uk" refers to the website with the domain name "Amazon.co.uk;"

- (j) "Amazon.co.uk Ltd." refers to a company organized under the laws of England and Wales;
- (k) "Amazon.com" refers to the website with the domain name "Amazon.com;"
- (l) "Amazon.com Spain S.L." refers to a company organized under the laws of Spain;
- (m) "Amazon.de" refers to the website with the domain name "Amazon.de;"
- (n) "Amazon.de GmbH" refers to a company organized under the laws of Germany;
- (o) "Amazon.fr" refers to the website with the domain name "Amazon.fr;"
- (p) "Amazon.fr Holdings SAS" refers to a company organized under the laws of France;
- (q) "Amazon.fr Sarl" refers to a French company wholly owned by Amazon.fr Holdings SAS;
- (r) "Amazon CS Ireland" refers to Amazon CS Ireland Limited, a company organized under the laws of Ireland;
- (s) "Amazon (Jersey) Limited" refers to a company organized under the laws of Jersey, Channel Islands;

- (t) "Amazon (Jersey) Sales Limited" refers to a company organized under the laws of Jersey, Channel Islands;
- (u) "Amazon Logistik GmbH" refers to a German company wholly owned by Amazon.de GmbH;
- (v) "Amazon Logistique SAS" refers to a French company wholly owned by Amazon.fr Holdings SAS;
- (w) "Amazon US Group" refers to the affiliated group of corporations that join in filing a consolidated U.S. federal income tax return with ACI as common parent;
- (x) "AMEU" refers to Amazon Media EU Sarl, a Luxembourg company wholly owned by AEU;
- (y) "ASE" refers to Amazon Services Europe Sarl, a Luxembourg company wholly owned by AEU;
- (z) "ASEU" refers to Amazon Sales EU, Inc., a Delaware corporation and wholly owned direct subsidiary of ACI;
- (aa) "ATI" refers to Amazon Technologies, Inc., a Delaware corporation and wholly owned direct subsidiary of ACI;
- (bb) "Business Transfer Date" refers to May 1, 2006, the date upon which operation of the European Websites Business was commenced by the entities

formed under the laws of Luxembourg that had elected to be disregarded as separate from AEHT for U.S. federal income tax purposes;

- (cc) "EU Holdco" refers to Amazon Europe Holding, Inc., a Delaware corporation and wholly owned direct subsidiary of ACI;
- (dd) "European Retail Business" refers to Amazon's business of selling products online through the websites having European country-code top-level domain names, such as the websites *Amazon.co.uk*, *Amazon.de* or *Amazon.fr*;
- (ee) "European Websites Business" refers to the European Retail Business and the European 3PS Business; and
- (ff) "3PS Business" refers to Amazon's business of providing third parties with a set of e-commerce platforms, services, or tools for the sale of the third party's goods and services.

II. TRANSACTIONS RELATED TO ENTRY INTO THE COST SHARING ARRANGEMENT

A. European Business Structure and U.S. Tax Classification of the European Business Entities

2. Beginning in 1998 and continuing through 2006, the European Retail Business was conducted through the websites *Amazon.co.uk*, *Amazon.de* and *Amazon.fr*. The

Amazon.co.uk and Amazon.de websites were launched in 1998, and the Amazon.fr website was launched in 2000.

3. Beginning in 1999 and continuing through 2006, Amazon Logistik GmbH was wholly owned by Amazon.de GmbH.

4. Pursuant to an election under Treas. Reg. § 301.7701-3(c), effective November 1, 2004, Amazon Logistik GmbH was disregarded as separate from its owner for U.S. federal income tax purposes.

5. Beginning in 2000 and continuing through 2006, each of Amazon Logistique SAS and Amazon.fr Sarl was wholly owned by Amazon.fr Holdings SAS.

6. Pursuant to an election under Treas. Reg. § 301.7701-3(c), effective November 1, 2004, each of Amazon Logistique SAS and Amazon.fr Sarl was disregarded as separate from its owner for U.S. federal income tax purposes.

7. Beginning in 2004 and continuing through April 30, 2006, Amazon (Jersey) Limited was a wholly owned subsidiary of ASEU.

8. Beginning in 2005 and continuing through April 30, 2006, Amazon (Jersey) Sales Limited was a wholly owned subsidiary of ASEU.

9. Beginning in 2004 and continuing through 2006, ASE was wholly owned by AEU.

10. Pursuant to an election under Treas. Reg. § 301.7701-3(c), ASE was disregarded as separate from its owner for U.S. federal income tax purposes effective June 10, 2004.

11. Beginning in 2004 and continuing through 2006, AEU was wholly owned by AEHT.

12. Pursuant to an election under Treas. Reg. § 301.7701-3(c), AEU was disregarded as separate from its owner, AEHT, for U.S. federal income tax purposes from June 8, 2004, the date of its formation.

13. Pursuant to an election under Treas. Reg. § 301.7701-3(c), AEHT was treated a corporation for U.S. federal income tax purposes from the date of its formation.

14. Beginning in 2004 and continuing through 2006, ADSI was wholly owned by AEU.

15. Pursuant to an election under Treas. Reg. § 301.7701-3(c), ADSI was disregarded as separate from its owner from the date of its formation.

B. European Business Arrangements in Place Prior to the Business Transfer Date

16. ACI and ATI entered into an Amazon.com, Inc. Parent-Subsidiary Agreement with an effective date of October 31, 2003 (the "Parent Subsidiary Agreement").¹

17. ACI and ATI entered into an Amended & Restated Amazon.com, Inc. Parent-Subsidiary Agreement with a stated effective date of April 13, 2006 (the "Amended Parent Subsidiary Agreement").²

A9 and ATI

18. A9 and ATI entered into a license agreement with an effective date of October 31, 2003 (the "A9 and ATI License Agreement").³

ATI and AIS

19. ATI and AIS entered into a license agreement with an effective date of October 31, 2003 (the "ATI License Agreement with AIS").⁴

20. In December 2006, ATI and AIS executed an amended and restated license agreement with a stated

¹ Exhibit 17-J.

² Exhibit 18-J.

³ Exhibit 19-J.

⁴ Exhibit 20-J.

effective date of January 1, 2005 (the "Amended and Restated ATI License Agreement with AIS").⁵

ATI and AIM

21. ATI and AIM entered into a license agreement with an effective date of October 31, 2003 (the "ATI License Agreement with AIM").⁶

C. Service Agreements in Place Prior to the Business Transfer Date.

(1) AIS

22. Beginning in 1999 and continuing through April 30, 2006, AIS was the inventory owner and seller of record for the European Retail Business, other than with respect to CDs and DVDs sold to UK customers.

23. Commencing on the effective dates of the agreements listed in this paragraph 23, and continuing through April 30, 2006, Amazon.co.uk Ltd., Amazon.de GmbH, Amazon Logistik GmbH, Amazon.fr Sarl and Amazon Logistique SAS provided services to AIS in relation to the European Retail Business pursuant to the following series of agreements (collectively, the "AIS Retail Services Agreements"):

⁵ Exhibit 21-J.

⁶ Exhibit 22-J.

- (a) Service Agreement with Amazon.co.uk Ltd. (the "AIS UK Services Agreement"), effective January 1, 2004.⁷
- (b) Addendum to AIS UK Services Agreement.⁸
- (c) Service Agreement with Amazon.de GmbH (the "AIS German Services Agreement"), effective January 1, 2004,⁹ as amended by Ex. 1 to the AIS German Services Agreement.¹⁰
- (d) Addendum to the AIS German Services Agreement, effective April 1, 2005.¹¹
- (e) Service Agreement with Amazon.de GmbH (the "AIS and Amazon.de GmbH Sales Commissionaire Agreement"), effective October 1, 2001.¹²
- (f) Amended and Restated AIS and Amazon.de GmbH Sales Commissionaire Agreement (the "Amended AIS and Amazon.de GmbH Sales Commissionaire Agreement"), effective April 1, 2002.¹³

⁷ Exhibit 23-J.

⁸ Exhibit 24-J.

⁹ Exhibit 25-J.

¹⁰ Exhibit 26-J.

¹¹ Exhibit 27-J.

¹² Exhibit 28-J.

¹³ Exhibit 29-J.

Effective January 1, 2004, this agreement was superseded by the AIS German Services Agreement.¹⁴

- (g) Customer Service Support Agreement with Amazon.de GmbH (the "AIS German Customer Support Agreement"), effective January 1, 2002.¹⁵
- (h) Purchase Commissionaire Agreement with Amazon Logistik GmbH (the "AIS-Logistik Purchase Commissionaire Agreement"), effective January 1, 2000.¹⁶
- (i) Data Processor Agreement with Amazon Logistik GmbH (the "AIS-Logistik Data Processor Agreement"), effective March 25, 2003.¹⁷
- (j) Service Agreement between AIS and Amazon.fr Sarl (the "AIS and Amazon.fr Sarl Retail Support and Administrative Services Agreement"), with a stated effective date of October 1, 1999.¹⁸

¹⁴ Exhibit 25-J.

¹⁵ Exhibit 30-J.

¹⁶ Exhibit 31-J.

¹⁷ Exhibit 32-J.

¹⁸ Exhibit 33-J.

- (k) Service Agreement between AIS and Amazon.fr Sarl (the "2003 AIS French Services Agreement"), with a stated effective date of January 1, 2003.¹⁹ The 2003 AIS French Services Agreement superseded the AIS and Amazon.fr Sarl Retail Support and Administrative Services Agreement.
- (l) Service Agreement between AIS and Amazon.fr Sarl (the "2005 AIS French Services Agreement"), with a stated effective date of January 1, 2005.²⁰ The 2005 AIS French Services Agreement superseded the 2003 AIS French Services Agreement.
- (m) Distribution/Supply Chain/ Warehousing Services Agreement with Amazon Logistique SAS (the "AIS-Logistique Distribution Agreement"), with a stated effective date of January 1, 2000.²¹

24. AIS and Amazon.de GmbH entered into a Domain Name License Agreement (the "AIS-DE License Agreement"), with a stated effective date of January 1, 2000.²²

¹⁹ Exhibit 34-J.

²⁰ Exhibit 35-J.

²¹ Exhibit 36-J.

²² Exhibit 37-J.

25. AIS and ADSI entered into a service agreement (the "AIS-ADSI Services Agreement"), effective November 1, 2004, pursuant to which ADSI provided certain services in connection with the European Retail Business.²³

26. AIS entered into a Service Agreement with AEU (the "AIS-AEU Services Agreement"), with a stated effective date of January 1, 2005, pursuant to which AEU provided certain services in connection with the European Retail Business.²⁴

(2) AIM

27. Beginning in 1999 and continuing through April 30, 2006, AIM recognized the gross income and deductions of the international 3PS Business.

28. Commencing on the effective dates of the agreements listed below in this paragraph, and continuing through April 30, 2006, Amazon.co.uk Ltd., Amazon.de GmbH, and Amazon.fr Sarl provided services to AIM in relation to the European 3PS Business pursuant to the following series of agreements (collectively, the "AIM 3PS Services Agreements"):

²³ Exhibit 38-J.

²⁴ Exhibit 39-J.

- (a) Commission Agency Agreement with Amazon.co.uk Ltd. (the "AIM UK Services Agreement"), effective October 1, 2002.²⁵
- (b) Commission Agency Agreement with Amazon.de GmbH (the "AIM German Services Agreement"), effective April 1, 2002.²⁶
- (c) Commission Agreement with Amazon.fr Sarl (the "AIM French Services Agreement").

29. Beginning in 2003 and continuing through April 30, 2006, pursuant to a Service Commissionaire Agreement, ASE agreed to act as a service commissionaire on behalf of AIM.²⁷

30. AIM and Amazon.de GmbH entered into a Domain Name License Agreement (the "AIM-DE License Agreement"), with a stated effective date of January 1, 2000.²⁸

(3) ASEU

31. Beginning in 2004 and continuing through April 30, 2006, ASEU was the inventory owner and seller of record for the European Retail Business for CDs and DVDs to UK customers.

²⁵ Exhibit 40-J.

²⁶ Exhibit 41-J.

²⁷ Exhibit 42-J.

²⁸ Exhibit 43-J.

32. Beginning in 2004 and continuing through April 30, 2006, pursuant to a Commissionaire and Service Agreement, Amazon (Jersey) Limited agreed to act as a sales commissionaire on behalf of ASEU.²⁹

D. The 2004 A9 Cost Sharing Agreement

33. Beginning in 2004, Amazon undertook a series of transactions that restructured its European business.

34. Amazon prepared an outline and overview of the tax treatment and intended steps of the restructuring, including the cost sharing arrangement, entitled "EU Headquarters Overview of Pre & Post Reorganization Structure and Steps."³⁰ A presentation to the Audit Committee of the Board of Directors of ACI regarding Project Goldcrest was made on or about September 24, 2003.³¹ Additional presentations were made to the Audit Committee of the Board of Directors of ACI regarding Project Goldcrest dated May 26, 2004,³² February 15, 2006,³³ and February 14, 2007.³⁴

²⁹ Exhibit 44-J.

³⁰ Exhibit C-45-J.

³¹ Exhibit 46-J.

³² Exhibit 47-J.

³³ Exhibit 48-J.

³⁴ Exhibit 49-J.

35. AEHT was formed on June 7, 2004 as a Luxembourg "societe en commandite simple" by EU Holdco, AIS and AIM. AEHT's Articles of Association³⁵ describe the company's purpose:

The Company's purpose is to take participations and interests in any Luxembourg or foreign companies that are part of the Amazon group of companies; to grant exclusively to one of its direct or indirect wholly owned subsidiaries, any loans, advances or guarantees; and to acquire through contributions, firm purchases or options, or in any other way any intellectual property rights, patents, and trade marks licenses and generally to hold, to license the right to use it solely to one of its direct or indirect wholly owned subsidiaries, sell or dispose of the same, in whole or in part, for such consideration as the Company may think fit, and to subcontract the management and development of those rights, trademarks, and licenses. The Company can perform all operations, connected directly or indirectly in all areas as described above in order to facilitate the accomplishment of its purpose.

36. In December 2004, A9, a member of the Amazon US Group, and AEHT entered into an "Agreement to Share Costs and Risks of Intangible Development" with a stated effective date of June 7, 2004 (the "2004 A9 Cost Sharing Agreement").³⁶

³⁵ Exhibit 50-J.

³⁶ Exhibit 51-J.

37. In December 2004, A9 and AEHT entered into an "A9 Intellectual Property Assignment Agreement" with a stated effective date of November 15, 2004.³⁷

E. The 2005 Cost Sharing Agreement

38. On January 11, 2005, A9, AEHT, and ATI entered into an "Amended and Restated Agreement to Share Costs and Risks of Intangible Development" (the "2005 Cost Sharing Agreement"), with a stated effective date of January 1, 2005, (a) adding ATI as a party, (b) expanding the scope of development to include developing and otherwise enhancing the value of ATI's, A9's, and AEHT's intellectual property, and (c) adding additional terms and conditions.³⁸

39. In March 2006, A9, AEHT, and ATI entered into an Amendment to the 2005 Cost Sharing Agreement (the "Amendment to the Amended and Restated Cost Sharing Agreement"), with an effective date of January 1, 2005, timely electing pursuant to Notice 2005-99 to take into account restricted stock units (RSUs) granted after January 1, 2005, in the same amount, and as of the same time, as

³⁷ Exhibit 52-J.

³⁸ Exhibit 53-J.

the fair value of the RSUs reflected as a charge against income for financial accounting purposes.³⁹

40. On January 11, 2005, AEHT and ATI entered into a "License Agreement For Preexisting Intellectual Property with ATI" (the "License Agreement") with a stated effective date of January 1, 2005, in which ATI granted AEHT "certain intellectual property rights for the use of Amazon Intellectual Property," other than certain "Excluded Intellectual Property."⁴⁰ The License Agreement included A9's intellectual property, which ATI had the right to transfer under a cross license agreement, effective October 31, 2003, between ATI and A9.⁴¹

41. Because operational and administrative steps were not completed until the Business Transfer Date, the transfer by ATI to AEHT of rights in the Excluded Intellectual Property was made on the Business Transfer Date under the Assignment Agreement detailed in paragraph 42 below.

42. In July 2005, AEHT and ATI entered into an "Assignment Agreement for Preexisting Intellectual

³⁹ Exhibit 54-J.

⁴⁰ Exhibit 55-J.

⁴¹ Exhibit 19-J.

Property" with a stated effective date of January 1, 2005, in which ATI assigned AEHT "certain intellectual property rights for the use of Amazon Intellectual Property" (the "Assignment Agreement").⁴² The intellectual property assigned in the Assignment Agreement was intended to comprise the "Excluded Intellectual Property" as defined in the License Agreement as of the Business Transfer Date.

43. Pursuant to the License Agreement, AEHT agreed to make payments to ATI over the period 2005 - 2011, according to the following schedule:

Year	Amount
2005	\$73,220,000
2006	\$66,170,000
2007	\$47,330,000
2008	\$25,460,000
2009	\$10,220,000
2010	\$3,090,000
2011	\$1,030,000
TOTAL	\$226,520,000

44. Due to difficulties in bifurcating the value of the A9 search technology from the value of the rest of the technology being transferred to AEHT, the pre-existing

⁴² Exhibit 56-J.

technology was valued in its entirety, inclusive of the search and browse capabilities developed by A9, in the Deloitte Transfer Pricing Study described in paragraph 46 below. Petitioner's comprehensive technology valuation was included in the reported payments under the License Agreement between AEHT and ATI.

45. In exchange for the assignment of the Excluded Intellectual Property pursuant to the Assignment Agreement, AEHT agreed to make payments to ATI according to the following schedule:

Year	Amount
2006	\$16,514,000
2007	\$7,619,000
2008	\$2,803,000
2009	\$818,000
2010	\$187,000
2011	\$50,000
TOTAL	\$27,991,000

F. The Deloitte Transfer Pricing Study

46. Pursuant to an engagement with ACI, Deloitte & Touche LLP ("Deloitte") prepared a transfer pricing study entitled "Amazon.com, Inc. Transfer Pricing Documentation Report; Analysis of European Restructuring and Preliminary and Contemporaneous Transactions" (the "Deloitte Transfer

Pricing Study").⁴³ The amounts set forth in the License Agreement and Assignment Agreements, detailed in paragraphs 43 and 45 above, are consistent with the Deloitte Transfer Pricing Study, and are combined in the table below.

Year	License Payments	Assignment Payments	Total
2005	73,220,000	0	73,220,000
2006	66,170,000	16,514,000	82,684,000
2007	47,330,000	7,619,000	54,949,000
2008	25,460,000	2,803,000	28,263,000
2009	10,220,000	818,000	11,038,000
2010	3,090,000	187,000	3,277,000
2011	1,030,000	50,000	1,080,000
Total	\$226,520,000	\$27,991,000	\$254,511,000

47. The Deloitte Transfer Pricing Study relied on Amazon's projections.

48. The Deloitte Transfer Pricing Study concluded that the intangible property obtained by AEHT had a net present value ("NPV") of \$216,711,000 as of January 1, 2005.

49. Petitioner's federal income tax reporting for the years in issue was consistent with the Deloitte Transfer Pricing Study.

50. Petitioner submitted the Deloitte Transfer Pricing Study to Respondent in response to Information

⁴³ Exhibit C-57-J.

Document Request ("IDR") Number I-02 dated July 17, 2008, which requested "all buy-in analysis documents and/or other buy-in valuation studies related to the valuation of any buy-in amounts for pre-existing intangibles as required by Treas. Reg. § 1.482-7(g)." Petitioner did not submit any other valuation studies in its response to IDR Number I-02.

III. AMAZON'S EUROPEAN BUSINESS POST JANUARY 1, 2005 COST SHARING AGREEMENT

A. 2006 - Termination of the Pre-Restructuring Arrangements

51. On May 1, 2006, AIS, as successor to ASEU, assigned to AMEU the sales commissionaire agreement between ASEU and Amazon (Jersey).⁴⁴

52. Effective either at the end of the day on April 30, 2006 local time, or on May 1, 2006 (depending on the particular termination agreement), AIS terminated each of the AIS Retail Services Agreements, the AIS-AEU Services Agreement and the AIS-ADSI Services Agreement.⁴⁵

53. Effective April 30, 2006, AIM terminated the Service Commissionaire Agreement with ASE.⁴⁶

⁴⁴ Exhibit 58-J.

⁴⁵ Exhibits 59-J, 60-J, 61-J, 62-J, 63-J, 64-J, 65-J, 66-J.

⁴⁶ Exhibit 67-J.

54. Effective May 1, 2006, AIM terminated its Commission Agency Agreements with Amazon.co.uk Ltd., Amazon.de GmbH and Amazon.fr Sarl.⁴⁷

55. Effective April 30, 2006, Amazon.de GmbH terminated the AIS-DE Domain Name License Agreement.⁴⁸

56. Effective April 30, 2006, Amazon.de GmbH terminated the AIM-DE Domain Name License Agreement.⁴⁹

IV. 2006 - REPORTING OF INCOME AND DEDUCTIONS

57. Gross income and deductions of the European Websites Business accruing on or after the Business Transfer Date were not included as income and deductions of the Amazon US Group in Petitioner's consolidated U.S. tax return.

V. AGREEMENTS ENTERED INTO POST-RESTRUCTURING

A. License Agreements

AEHT and AEU

58. AEHT and AEU entered into a license agreement with an effective date and time of April 30, 2006, 23:59:59 Central European time (the "AEHT and AEU Intellectual Property License Agreement").⁵⁰

⁴⁷ Exhibits 68-J, 69-J, 70-J.

⁴⁸ Exhibit 71-J.

⁴⁹ Exhibit 72-J.

⁵⁰ Exhibit 73-J.

AEU and ASE

59. AEU and ASE entered into a license agreement with an effective date and time of April 30, 2006, 11:59:59 Central European time (the "AEU and ASE Intellectual Property License Agreement").⁵¹

AEU and AMEU

60. AEU and AMEU entered into a license agreement with an effective date and time of April 30, 2006, 11:59:59 Central European time (the "AEU and AMEU Intellectual Property License Agreement").⁵²

B. Agreements with Service Affiliates

AEU AND AMAZON LOGISTIK GMBH

61. AEU and Amazon Logistik GmbH entered into an agreement with an effective date of May 1, 2006, for Amazon Logistik GmbH to provide services to AEU (the "AEU and Amazon Logistik GmbH Service Agreement").⁵³

62. AEU and Amazon Logistik GmbH executed an amended and restated service agreement, with an effective date of May 1, 2006 (the "Amended and Restated AEU and Amazon Logistik GmbH Service Agreement").⁵⁴

⁵¹ Exhibit 74-J.

⁵² Exhibit 75-J.

⁵³ Exhibit 76-J.

⁵⁴ Exhibit 77-J.

AEU and Amazon.de GmbH

63. AEU and Amazon.de GmbH entered into an agreement with an effective date of May 1, 2006, for Amazon.de GmbH to provide services to AEU (the "AEU and Amazon.de GmbH Service Agreement").⁵⁵

64. AEU and Amazon.de GmbH executed an amended and restated service agreement, with an effective date of May 1, 2006, (the "AEU and Amazon.de GmbH Amended and Restated Service Agreement").⁵⁶

AEU and Amazon Logistique SAS

65. AEU and Amazon Logistique SAS entered into an agreement for Amazon Logistique SAS to provide services to AEU with an effective date of May 1, 2006 (the "AEU and Amazon Logistique SAS Service Agreement").⁵⁷

66. AEU and Amazon Logistique SAS executed an amended and restated service agreement, with an effective date of May 1, 2006, (the "AEU and Amazon Logistique SAS Amended and Restated Service Agreement").⁵⁸

⁵⁵ Exhibit 78-J.

⁵⁶ Exhibit 79-J.

⁵⁷ Exhibit 80-J.

⁵⁸ Exhibit 81-J.

AEU and Amazon.fr Sarl

67. AEU and Amazon.fr Sarl entered into an agreement with an effective date of May 1, 2006, for Amazon.fr Sarl to provide services to AEU (the "AEU and Amazon.fr Sarl Service Agreement").⁵⁹

68. AEU and Amazon.fr Sarl executed an amended and restated service agreement, with an effective date of May 1, 2006 (the "AEU and Amazon.fr Sarl Amended and Restated Service Agreement").⁶⁰

AEU and Amazon.co.uk Ltd.

69. AEU and Amazon.co.uk Ltd. entered into an agreement with an effective date of May 1, 2006, for Amazon.co.uk Ltd. to provide services to AEU (the "AEU and Amazon.co.uk Ltd. Service Agreement").⁶¹

70. AEU and Amazon.co.uk Ltd. executed an amended and restated service agreement, with an effective date of May 1, 2006 (the "AEU and Amazon.co.uk Ltd. Amended and Restated Service Agreement").⁶²

⁵⁹ Exhibit 82-J.

⁶⁰ Exhibit 83-J.

⁶¹ Exhibit 84-J.

⁶² Exhibit 85-J.

AEU and ADSI

71. On April 28, 2006, AEU and ADSI entered into an agreement, with an effective date of May 1, 2006, for ADSI to provide services to AEU (the "AEU and ADSI Data Services Agreement").⁶³

AEU and Amazon CS Ireland

72. AEU and Amazon CS Ireland entered into an agreement with an effective date of May 2, 2006, for Amazon CS Ireland to provide customer support services to AEU (the "AEU and Amazon CS Ireland Service Agreement").⁶⁴

ASEU and Amazon (Jersey) Limited

73. AEU and Amazon (Jersey) Limited entered into an agreement with an effective date of October 1, 2004, for Amazon (Jersey) Limited to provide services to AEU (the "ASEU and Amazon (Jersey) Limited Commissionaire and Service Agreement").⁶⁵

* * *

⁶³ Exhibit 86-J.

⁶⁴ Exhibit 87-J.

⁶⁵ Exhibit C-88-J.

Respectfully lodged, this 1st day of November, 2014.

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