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A contributed volume, based on the new transfer pricing Treasury regulations (Section 482), by international tax and accounting experts with extensive experience in this area. International corporations dealing with imported or exported products from their subsidiaries are affected by this new rule and those that do not comply will face strict penalties which can be financially damaging. Analyzes numerous aspects of transfer pricing including cost sharing, valuation of intangibles and priority regulations. The final section helps the taxpayer prepare for audits or litigation.

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