



Income Shifting from Transfer Pricing: Further Evidence from Tax Return Data (Paperback)

By Michael McDonald

Createspace Independent Publishing Platform, 2015. Paperback. Condition: New. Language: English . Brand New Book ***** Print on Demand *****. The paper updates, modifies, and extends research by Grubert (2003) to investigate income shifting from intercompany transfer pricing. The analysis is based on theoretical and regression models developed in Grubert (2003). The models are modified slightly to capture the effects of real intercompany tangible, intangible, and services transactions (as opposed to interest income stripping through intercompany or interbranch debt), and extended to incorporate data relating to cost sharing arrangements. Although some caution is required in interpreting the transfer pricing implications from the regression results, the empirical analysis generally supports concerns about potential non-arm s length income shifting under current transfer pricing rules.



READ ONLINE
[4.91 MB]

Reviews

Here is the finest publication we have read right up until now. It is actually writter in easy words instead of difficult to understand. Its been written in an remarkably easy way in fact it is only right after i finished reading this book in which basically changed me, modify the way i really believe.

-- Prof. Vanessa Smitham V

This is the very best publication we have read through right up until now. It is one of the most incredible book we have read through. Once you begin to read the book, it is extremely difficult to leave it before concluding.

-- Miss Celia Volkman

You May Also Like



Barabbas Goes Free: The Story of the Release of Barabbas Matthew 27:15-26, Mark 15:6-15, Luke 23:13-25, and John 18:20 for Children

Paperback. Book Condition: New.



Index to the Classified Subject Catalogue of the Buffalo Library; The Whole System Being Adopted from the Classification and Subject Index of Mr. Melvil Dewey, with Some Modifications .

Rarebooksclub.com, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.This historic book may have numerous typos and missing text. Purchasers can usually download a free scanned copy of the...



Growing Up: From Baby to Adult High Beginning Book with Online Access

Cambridge University Press, 2014. UNK. Book Condition: New. New Book. Shipped from US within 10 to 14 business days. Established seller since 2000.



Everything Ser The Everything Green Baby Book From Pregnancy to Babys First Year An Easy and Affordable Guide to Help Moms Care for Their Baby And for the Earth by Jenn Savedge 2009 Paperback Book Condition: Brand New. Book Condition: Brand New.



The Book of Books: Recommended Reading: Best Books (Fiction and Nonfiction) You Must Read, Including the Best Kindle Books Works from the Best-Selling Authors to the Newest Top Writers

Createspace, United States, 2014. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****. This tome steers you to both the established best-selling authors and the newest top writers-the must reads! There are more...



Read This First: The Executive's Guide to New Media-From Blogs to Social Networks

iUniverse, United States, 2009. Paperback. Book Condition: New. 228 x 150 mm. Language: English. Brand New Book ***** Print on Demand *****. What is your Company s Online Reputation? If you want proof that business communication has changed forever, just type your...