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## “SC’s Transfer Pricing Win Shows Sound Documentation Vital,” Law360 Tax Authority

Jennifer Karpchuk quoted in Law360 Tax Authority

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In an article that published in Law360 Tax Authority, Shareholder and S.A.L.T. Practice Co-Chair Jennifer Karpchuk was quoted in a round up of sources discussing the recent case in South Carolina involving Tractor Supply on transfer pricing disputes and the importance of documentation.

In the article, Karpchuk is quoted agreeing that businesses should submit, and not just to South Carolina, transfer pricing studies that are meticulous and should justify any intercompany markups, updating them when appropriate.

She also expressed concern about South Carolina's approach with respect to asserting alternative apportionment. "South Carolina is a separate-company state, but the department's approach attempts to alter that clear legislative directive and turn it into a combined-reporting state for certain taxpayers under audit," said Karpchuk.

To read the full article, subscribers may click [here](#).