

Contact**Houston**

1200 Smith Street, Suite 1400
Houston, Texas 77002-4310
Tel: 713.658.1818
Fax: 713.658.2553

Atlanta

191 Peachtree Street, N.E.,
Forty-Sixth Floor
Atlanta, Georgia 30303
Tel: 404.659.1410
Fax: 404.659.1852

Philadelphia

300 Conshohocken State Road
Suite 570
West Conshohocken, PA 19428
Tel: 610.772.2300
Fax: 610.772.2305

San Antonio

112 East Pecan Street, Suite
1450
San Antonio, Texas 78205
Tel: 210.253.8383
Fax: 210.253.8384

SCs Transfer Pricing Win Shows Sound Documentation Vital, Law360 Tax Authority

Jennifer Karpchuk quoted in Law360 Tax Authority

August 10, 2023

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](#).