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KPMG report: Transfer pricing documentation deadlines for 2017

U.S. transfer pricing documentation may provide penalty protection if it is prepared contemporaneously with the filing of a U.S. income tax return—the Form 1120, U.S. Corporation Income Tax Return, for C corporations.

The deadlines for filing the Form 1120 are changing this year for many C corporations. C corporations may need to consider when to file transfer pricing documentation to obtain the pertinent penalty protection in light of the new deadlines.

Read an [April 2017 report](#) [PDF 62 KB] prepared by KPMG LLP: *What's News in Tax: 2017 U.S. Transfer Pricing Documentation Deadline Affected by New IRS Rules*

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