



# TaxNewsFlash

## United States

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### **KPMG reports: Indiana (transfer pricing); Puerto Rico (corporate AMT); Utah (sales tax)**

KPMG's This Week in State Tax—produced weekly by KPMG's State and Local Tax practice—focuses on recent state and local tax developments.

- **Indiana:** The Department of Revenue has a long history of rejecting transfer pricing studies when attempting to use its discretionary authority to adjust a taxpayer's income or to force a taxpayer to file a combined return with affiliates, but a "Letter of Findings" indicates that the Department may be revising its position in light of two recent tax court decisions.
- **Puerto Rico:** The U.S. Court of Appeals for the First Circuit affirmed a federal district court's grant of a request by a taxpayer for a permanent injunction against the Commonwealth's enforcement of its recently amended corporate alternative minimum tax (AMT).
- **Utah:** An Administrative Law Judge for the Utah Tax Commission recently determined that a taxpayer owes sales tax on amounts paid to a related corporation for reimbursements of employee labor for repairing personal property.

Read more at KPMG's [\*\*This Week in State Tax\*\*](#)

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