



Unlocking the Power of Transfer Pricing Data: Insights and Innovations for Tax Leaders

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Transforming tax.
Redefining connections.

2025 US Cross-Border Tax Summit



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Presenter slide

Tara Adams

Global Transfer Pricing Technology Leader, Principal
KPMG LLP

Raj Bodapati

Principal
KPMG LLP

John DerOhanesian

Managing Director
KPMG LLP

Andrea Taylor

VP of Tax and Treasury
Precisely Software

Bret Crafton

Head of Transfer Pricing
Crane NXT

Agenda

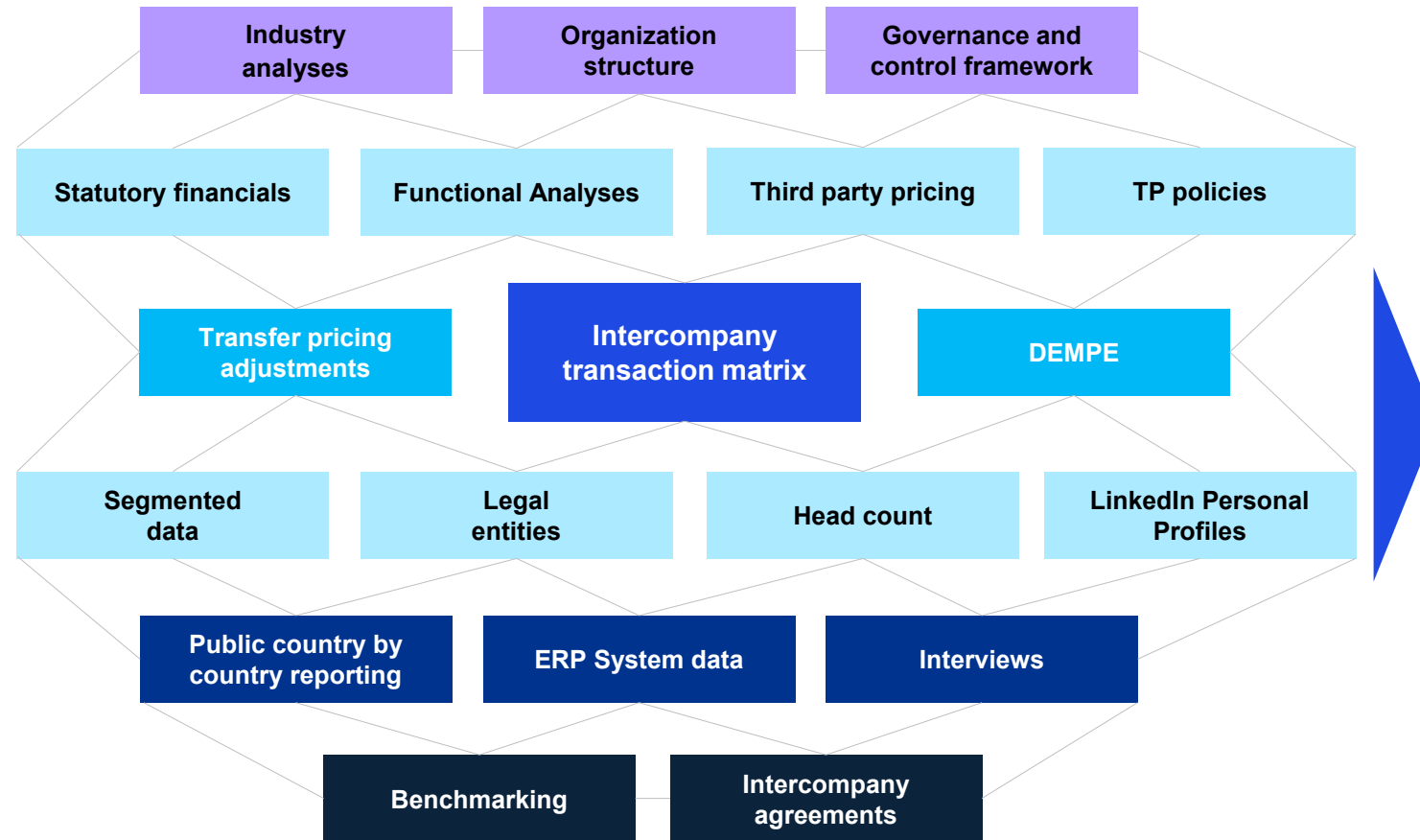
- **Transfer pricing data landscape**
- **TP data connections**
- **Data sourcing**
- **Driving insights and value**

01

TP Data Landscape

Transfer pricing data landscape

More data that ever is required for the transfer pricing function



Master file



Local files



TP Disclosure forms



Action 13 country by country reporting



Public country by country



Total tax contribution reporting



Governance and control framework

How are companies approaching this challenge?



Data arbitrage

Short-term strategy focused on specific topics or jurisdictions. Likely only works where data is not shared or exchanged. This approach may not be sustainable in the long term.



Jurisdictional compliance

Data is disclosed according to local rules, strictly on a jurisdiction-by-jurisdiction basis. Each country receives only the data necessary per its regulations, even if additional data is shared elsewhere.



Voluntary disclosure

The most transparent option, enhancing public relations but demanding significant data management and effort to produce and maintain. Increased transparency may lead to more inquiries.

Less data

Short term

More data

Long term



Selective compliance

Withholding of commercially sensitive data despite local disclosure requirements. Gaps in data may raise red flags and attract scrutiny.



Comprehensive compliance

Data required by one country is voluntarily provided to others, even if not mandated. Promotes transparency by acknowledging that disclosed data is already accessible.

"Less is more."

— Mies van der Rohe

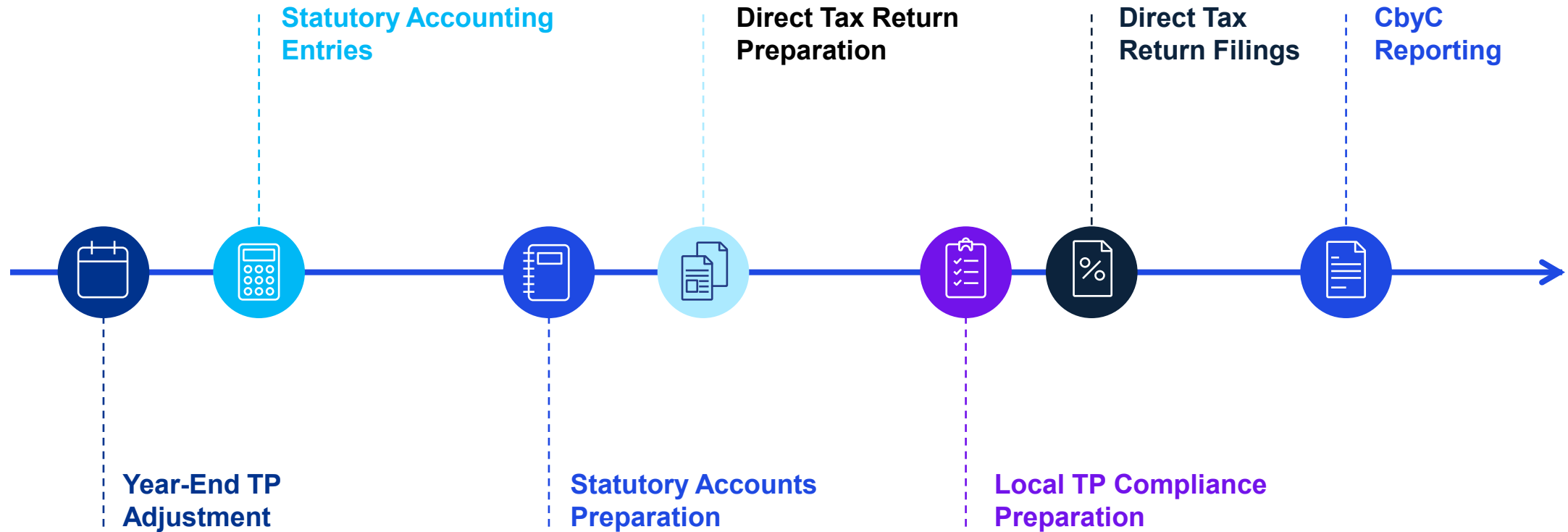
"More is more and less is a bore."

— Iris Apfel

02

**How is TP data connected
to the overall tax function?
How is TP data unique?**

Example: Compliance – Transfer pricing and Stat/Tax integration



Quantitative data requirements

Market Research:

- Market conditions and competitive landscape
- Analysis of economic circumstances affecting pricing decisions

Regulatory Compliance:

- Transfer pricing documentation requirements per jurisdiction.
- Compliance with local and international guidelines such as OECD guidelines

Contracts and Terms:

- Intercompany agreements and terms of transactions.
- Licensing agreements for intellectual property, intercompany and third party
- Transfer Pricing Policy Manuals

Operational Activities:

- Description of functions performed, assets used, and risks assumed by each party in the transaction
- Organizational structure and profiles of the entities
- Process documents outlining procedures, communication plans, and governance

Business Strategies:

- Strategic business documents outlining value chain, business models, M&A and restructuring plans
- Annual reports and investor presentations



Financial Data:

- CbC financial data
- Legal entity financials
- Segmented financials
- Key financial ratios
- Allocation Keys and Cost Drivers

Transactional Data:

- Intercompany pricing and terms
- Volume and value of transferred goods and services
- Historical pricing data
- Third party comparables

Tax Data:

- Tax rates and payments
- Data from CbC reporting

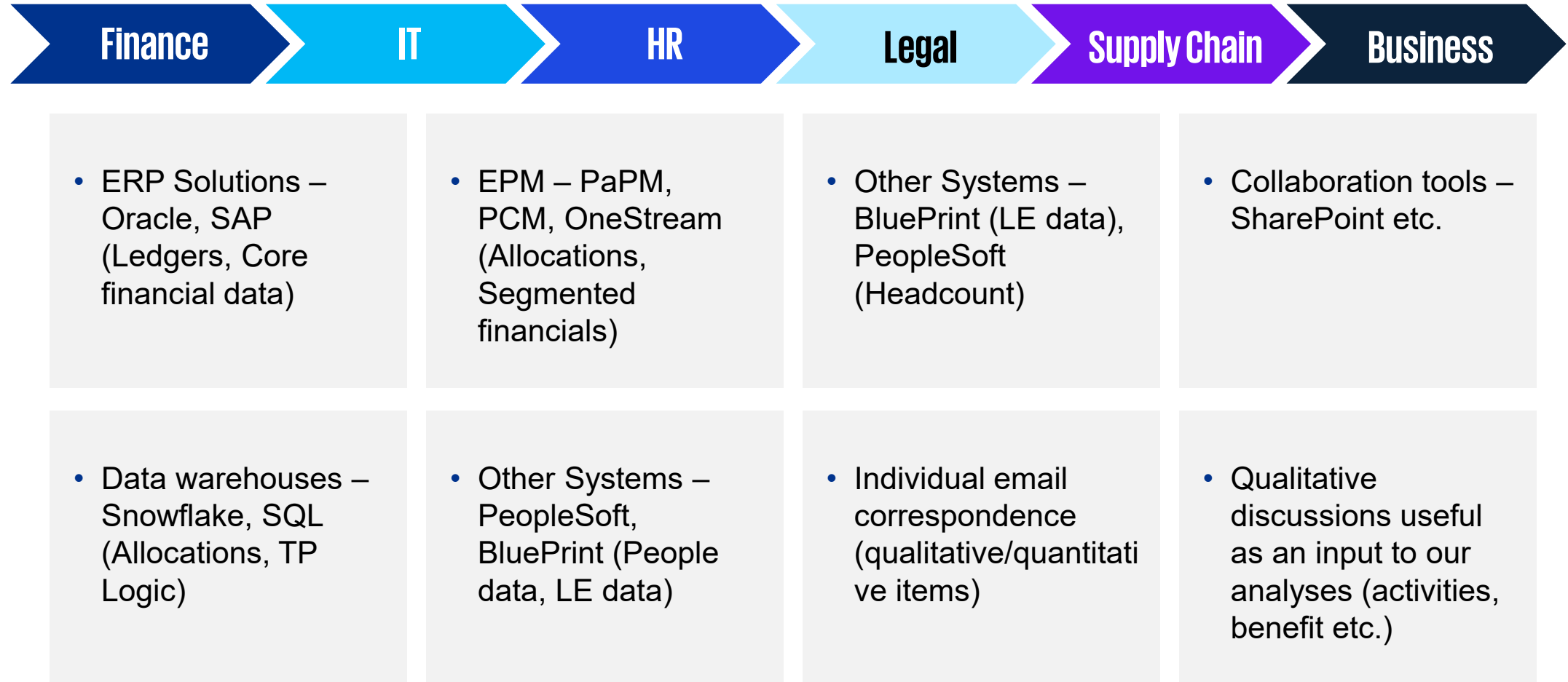
Economic Analysis:

- Industry benchmarks and economic conditions.
- Comparability analysis

03

**How do you get this data
and interact with the
larger organization?**

Data sources – Structured and unstructured



04

How can TP data drive insights and value?

05

**What are the implications
now that some of this
data is public?**

06 Q&A



Thank you!

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