

Citation Update for

Report to The Congress on  
Earnings Stripping, Transfer Pricing and U.S. Income Tax Treaties

Department of the Treasury  
November 2007

Page 60 of this report cites a 2007 analysis by McDonald that examines the potential income shifting from non-arm's length transfer pricing.

In fact, this analysis was published in July of 2008 as OTA Technical Paper 2: "Income Shifting from Transfer Pricing: Further Evidence from Income Tax Data" by Michael McDonald.

The paper is available at <http://www.treasury.gov/resource-center/tax-policy/tax-analysis/Documents/OTAtch02.pdf>

Office of Tax Analysis  
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