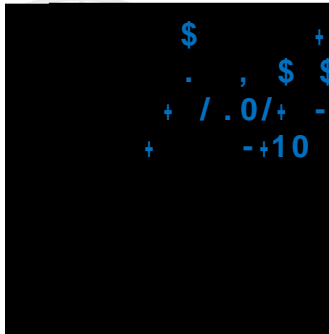




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## Basic TP Rules Apply to Intangibles Transactions

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## TP Guidance on Intangibles is Supplemental Guidance

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## Transfer Pricing Methods and Valuation Techniques

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