

# Due dates and Transfer pricing documentation required for purposes of filing the 2008 statutory tax audit report in accordance with the First Miscellaneous Resolution published on August 7, 2009

As we have been keeping you informed and as a result of the negotiations with the Tax Authorities and the Accounting Institutions, there have been several changes to the new transfer pricing reporting requirements applicable to the issuance of the statutory tax audit reports by the independent accountant.

Finally, on Friday, the changes that we mentioned in our note sent on June 16 were published in the Official Gazette with some amendments, as described below:

- [Exhibit 5 \(Segmented income statement\)](#) - This information will no longer be required for the 2008 report.
- [Exhibit 34 \(Transactions with related parties\)](#) - The information regarding income tax has to be provided for 2008, but the information relating to flat tax will not be required in the 2008 tax report.
- [Exhibit 34.1 \(Taxpayer's information regarding related party transactions as of December 31, 2008\)](#) - It is mandatory to file this information for 2008, however the sections relating to segmented information and cost of sales will not be required for 2008.
- [Transfer pricing questionnaire](#) - This questionnaire is recommended, however there would be no legal consequences either for the taxpayer or for the independent accountant, if the taxpayer decides not to file this information.

The new calendar for the filing of the FY2008 tax reports, based on the taxpayers' ID code (i.e., "RFC") first symbol, will be as follows:

First symbol of the taxpayers' RFC -----	Filing periods -----
From A to F	August 12, 2009 - August 14, 2009
From G to O	August 17, 2009 - August 19, 2009
From P to Z (including &)	August 20, 2009 - August 24, 2009

Note that entities that for entities that file a consolidated tax return in Mexico, the due date will be September 7, 2009

**"El contenido de este documento es meramente informativo y de ninguna manera debe considerarse como una asesoría profesional, ni ser fuente para la toma de decisiones. En todo caso, deberán consultarse las disposiciones fiscales y legales, así como a un profesionista calificado."**