

Integrated tax planning for your international enterprise

Reducing production costs, tapping into exploding new markets, accessing low-tax dollars to finance expansion— today's leading companies know that international markets are the key to real growth. However, each market you enter means another complex tax regime. Income taxes, employment taxes, transfer taxes, and the rules for income mobility and repatriation are constantly changing. You need advisors with the global reach to understand your challenges on the ground in each of your markets and integrate complex issues into a seamless global tax strategy to help control your costs and support your corporate strategy. That's the power of being understood.® That's the power of RSM.

Our international tax practice's deep experience in multinational structuring matters and advanced tax planning concerns includes:

- Outbound and inbound structure planning
- Foreign tax credits
- Worldwide tax minimization planning
- Transfer price analysis
- ASC 740 (FAS 109/FIN 48)
- IFRS/GAAP convergence
- Foreign assignment planning
- International business advice and planning

You can count on deep local resources around the world through our membership in RSM International. With over 700 offices in more than 110 countries, RSM International delivers strong tax knowledge and capabilities to help build successful cross-border strategies that benefit your company and your stakeholders.

Plan design and implementation

An effective international plan starts with your organization's overall goals and strategies. First, we work to understand your business operations and processes. Then, we can help you build an international tax strategy tailored to your company's needs. Many multinational companies have a tax design that has been ineffectively implemented or is out-of-date. Frequent tax law changes can render even a sound design incomplete or expose a company to unnecessary risks. We will work with you to continually adjust your corporate tax structure to keep you on target as tax laws and regulatory demands in your various jurisdictions evolve and as your operations change and grow.

New legislation

What does new tax legislation mean for your company? Recent tax law changes, and the likelihood of further shifts in the U.S. approach to cross-border taxation, could significantly affect your tax strategy. Laws in countries around the world are constantly evolving as incentives and transfer pricing guidelines shift to reflect conditions in different jurisdictions. Our advisors can help you understand new, complicated U.S. and international tax laws and their impact on your company. We can also inform you of available opportunities for tax credits and savings and set expectations for future performance.

International tax structuring

Our tax professionals have positioned thousands of organizations to take advantage of available U.S. and foreign tax benefits. We take a collaborative approach, working with you to understand your current and long-term goals while developing a plan to help you attain them. We evaluate your unique situation by exploring several aspects of your operations, including:

- Location—Are you in, or moving to, the ideal location? We take into account the interplay between U.S. tax rules and the rules applicable to foreign investors.
- Financing—How are you financing your expansion? The financing structure you choose could have significant tax implications.
- Profitability—What is the likelihood of losses? Many international expansions result in initial losses. We can help develop a plan to minimize the financial impact.
- Investment—How and where will your profits be retained? There are myriad options that carry differing tax consequences, ranging from reinvesting in the entity to diverting to another foreign location. We will help you choose which is most beneficial for your business.
- Taxability—What will the IRS and other foreign taxation authorities expect from your organization? We will project the U.S. and foreign tax consequences of your expected structure.

Even if you are not considering expansion now, we can show you the possible opportunities or challenges that may arise due to your current structure and tax position.

Strategic transfer price planning and compliance

Many foreign countries seek additional sources of revenue and have turned their attention to more aggressive auditing of transfer pricing. The IRS has broadened its focus on multinational companies, meaning the number of transfer pricing audits is likely to increase in the coming years. The risk for non-compliance with proper transfer

price documentation has never been higher. We have developed a 10-step process to analyze, evaluate and document how your company determines pricing for the products, services and intangibles (i.e. trademarks, patents, copyrights) transferred between related companies. Improper documentation can result in additional taxes, interest and penalties. We work with you to develop and implement proper transfer pricing strategies to minimize your risk and tax exposure. In addition to helping provide reports to the IRS, we also help you meet the transfer pricing documentation requirements in foreign countries such as Canada and the United Kingdom.

Tax compliance

Tax laws affecting multinational companies are changing constantly, both at home and abroad. International tax compliance is a full-time job. Each country has its own specific tax rules and regulations. Our professionals are proactive in addressing possible tax compliance issues and helping you understand the potential impact they may have on your business. We also ensure conformity to all international tax guidelines, so you are not exposed to any undue risk. With our deep expertise and worldwide resources, we build, implement and monitor an advantageous and flexible international tax structure with your business objectives in mind.

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