

## Integrated planning for global growth

In today's global economy, opportunities surface everywhere – to manage costs by globalizing production, to boost revenue by penetrating new markets and to increase efficiencies by streamlining supply chains. Along with global opportunities, however, come global tax concerns. How you apportion your income and expenses among the varying jurisdictions in which you operate directly affects your global effective tax rate – and your bottom line.

Every company needs to manage its transfer pricing positions with strong, defensible planning, implementation and maintenance. Here are some of the goals and challenges that companies face in each of these areas and how RSM can help them meet these challenges:

### **Planning**

Goals and challenges:

- Meeting business and tax objectives by restructuring your organization.
- Complying with U.S. and local country transfer pricing rules and regulations.
- Managing supply chain efficiencies and cost effectiveness.

RSM can help by:

- Partnering with you to develop a sound structure and transfer pricing strategy to meet your objectives through, for example, cost sharing arrangements and intellectual property migration.
- Updating your new plans and policies to meet U.S. and local country requirements through planning studies, advance pricing agreements and other tools.

### **Implementation**

Goals and challenges:

- Applying and incorporating the newly developed transfer pricing policies.
- Reporting the changes appropriately in your books and records.
- Facing potential challenges by taxing authorities.

RSM can help by:

- Assisting you with determining and implementing appropriate profit and cost allocations.
- Working with your internal finance and accounting departments to meet compliance requirements.
- Helping you defend your position with various taxing authorities upon audit.

## Maintenance

Goals and challenges:

- Maintaining the new structure operationally and legally.
- Meeting compliance requirements in the U.S. and local country jurisdictions.
- Avoiding potential penalties associated with compliance.
- Addressing any potential business changes that impact transfer pricing.

RSM can help by:

- Assisting you with annual requirements through, for example, developing contemporaneous documentation reports or maintaining cost sharing arrangement filings.
- Assisting you with year-end planning and ongoing maintenance.

At RSM, we understand. We've been helping companies like yours manage their transfer pricing concerns in markets around the world for decades. Whatever your industry, wherever you operate, we have the experience and resources to help you plan, implement and maintain proactive transfer pricing strategies that take full advantage of planning opportunities and effectively control compliance risks. From documentation to cost sharing arrangements, our team of accountants and economists stands ready to help you capitalize on a world of opportunity.

Each company's story is unique. At RSM, we're committed to understanding more than just the technical tax and economic issues that frame your transfer pricing challenges. We're committed to understanding you—your business, your strategy, your definition of success. And we're committed to tailoring a solution that supports that vision today and into the future. We measure our success by how well we help you reach yours.

This is RSM. This is the power of being understood.®

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