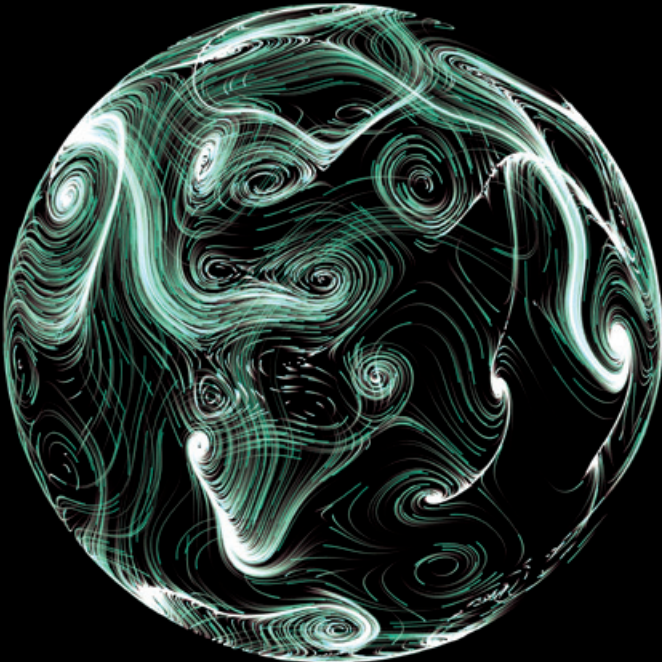


Deloitte.

The U.S. Tax Practice



Our Global Firm - Overview

Deloitte is the global leader for professional services providing audit, tax, consulting and financial advisory services to more than 80% of the world's largest companies with more than 240,000 professionals worldwide. During financial year 2016, the firm's global revenue reached 36.8 billion USD.

Deloitte is devoted to providing excellent service to its clients, operating a global strategy executed locally in more than 150 countries and across a variety of industries:



Deloitte Israel

Deloitte is the leading consulting and accounting firm in Israel. We provide professional services to clients in all sectors of the economy, including leading businesses and companies whose securities are traded in Israel, the US and in Europe. We serve our clients through 100 partners and directors and over 1000 professionals in 7 offices in Israel in addition to representative desks in major cities around Europe and the USA.

Our professionals are highly experienced with solving complex financial, strategic and technological challenges.

Our multidisciplinary, collaborative approach to client service, combined with an ability to look at business issues from every angle, is what sets us apart. Whether you are one of Israel's largest companies, or a small business with ambition to grow, we can bring you a 360° view of your business challenges.



End to End Solutions provided by integrated teams of experts



Global experts and expertise



Trusted business advisors committed to your success



Understanding your needs and building our services accordingly



Advanced technologies and innovative solutions

The U.S. Tax Practice

Why Us?

Our Tax Practice is one of the leading and most professional practices in Israel, comprised of 10 leading partners and over 100 tax consultants. Our experts are committed to produce added value for their clients with extensive experience in providing services to companies, corporations and investors, both locally and globally.

We believe that innovation and sectorial understanding, together with dedication and creative thinking of our tax consultants, make a difference.

The U.S. tax practice at Deloitte Israel offers a wide array of U.S. tax services. Our professionals have extensive experience counseling clients on a broad range of U.S. domestic and international tax matters. We represent Israeli entities operating and investing in the United States and U.S. companies operating and investing in Israel.

Our professionals are U.S. licensed CPAs and Attorneys, who have extensive experience both in Israel and in the US advising companies conducting business in the US. We work closely and collaborate with a dedicated "community" of U.S. federal state and local tax specialists in Deloitte U.S. ensuring the highest quality service and mitigation of risk. Our experience and services cover a broad range of industries including hi-tech, real estate, and bio-tech.

Working closely with Deloitte U.S. tax practice enables us to develop innovative solutions to complex tax problems, offering our clients broad expertise and customer focused mindset.

We pride ourselves on providing our clients with the highest degree of personal service and team member continuity which maximizes the added value we offer ensuring a long-term mutually beneficial trusted relationship.

Our Services

- Preparing and filing U.S. federal and state and local income tax returns
- Ongoing business tax services
- Advising on U.S. real estate investments
- Tax efficient structuring of cross-border mergers, acquisitions & dispositions
- Advising on establishment of U.S. operations
- Properly classifying and structuring inter-company, cross-border transactions
- Reviewing U.S. and international operations and structure for U.S. tax mitigation opportunities
- FIN 48
- Conducting U.S. tax due diligence
- Advising on State & Local tax matters, including income and sales tax nexus studies
- Debt/equity structuring



Your leading team at Deloitte



Alan Cohen

Tax Director

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Alan is a Director in our U.S. Tax Group. Alan is one of the leading experts in Israel in U.S. taxation. He served a vast range of clients in the U.S. as a tax director in another BIG 4 firm before immigrating to Israel. He has been providing US tax advisory and compliance services for over 30 years.

Alan has served clients in a broad array of industries, including, hi-tech, bio-tech, real estate, financial, manufacturing and wholesale (clothing, food, energy, toys, etc.). Alan has extensive technical knowledge of US income taxation including cross-border issues such as tax efficient supply chain structuring, financing arrangements, CFC and PFIC's, E&P calculations, PE, M&A (due diligence, Section 338 and 382, etc.). Additionally, Alan has experience with State income tax matters, including nexus and allocation and apportionment issues.

Alan has a Master's of Science degree in taxation from City University of NY - Baruch College and is a certified public accountant in NY and NJ.



Moshe Bina, Adv.

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Moshe is a Senior Manager in the Deloitte Business Model Optimization and U.S. Tax group in Tel Aviv. Moshe specializes in providing international tax planning and implementation services to private, public and multinational corporations.

Moshe has extensive experience in advising clients on international tax matters with a focus on U.S. taxation. His work includes structuring and implementing tax-efficient business models in various industries and jurisdictions and counseling clients on the U.S. tax consequences of their U.S. operations. Throughout the years, Moshe has been involved in many complex transactions and has dealt with a wide verity of International and U.S. tax issues.

Moshe has an LL.B. degree from Bar-Ilan University and an LL.M in taxation from Georgetown University. He is admitted to practice law in Israel and in NY, and has 18 years of experience as a tax practitioner. Prior to joining Deloitte, Moshe worked at Lipa Meir & Co. in Israel and in the NY and DC offices of McDermott Will & Emery LLP.



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