



# Business Tax Services

## **Compliance services**

As businesses expand operations into new markets the complexity of managing tax risks and complying with reporting requirements multiplies. Our globally-managed tax compliance framework enables Deloitte's tax professionals to help multinational organizations achieve their goal of accurate, cost-effective compliance that also provides global visibility to the right information for making informed strategic decisions.

## **Financial accounting for income taxes**

Financial accounting and reporting for income taxes have become increasingly complex. Tax departments must keep up with the latest regulatory developments and guidance related to income tax accounting, disclosures and documentation, as well as seeking ways to address their tax provision process and technology needs more reliably and efficiently. Deloitte tax professionals understand the complexities and can provide practical insight, standardization, and technical expertise to help clients navigate through the maze of statutory requirements.

## **Tax controversy**

Multinational organizations will continue to spend more time and resources managing tax controversies in both their local and overseas markets. Tax authorities are sharing information about companies and focusing increasingly on implementation failure and motive rather than technical merit. Deloitte's team includes former tax authority officials, alternative dispute resolution specialists, and in many countries, tax litigation specialists who can assist multinational businesses at all levels of the Tax Controversy Cycle. We developed Tax Controversy Management software to help multinational companies consistently control and manage tax controversies across multiple jurisdictions.

## **Advisory and consulting services**

One of the biggest challenges – and greatest areas of opportunity – for taxpayers is effectively managing local and foreign taxes in a way that aligns with overall business objectives and operations. Deloitte advises companies on the broad range of domestic, and foreign tax matters, including management of the global effective tax rate, business re-structuring and planning for the impact of new and proposed regulations. Our globally-managed team helps companies implement practical, innovative strategies to better manage taxes earnings and enhance cash flow so they can focus on growing their businesses.

### **Consulting – post merger integration (PMI) services**

All transactions—whether mergers, acquisitions, joint ventures, equity investments, or divestitures—raise complex issues regarding potential tax risks and provide opportunities to implement practical strategies to improve tax efficiency and certainty. When those deals involve companies with global operations, wading through the additional range of considerations is even more daunting. Deloitte can assist in effectively navigating the myriad of tax, accounting, legal, regulatory, cultural, and labor issues that arise in a transaction and help you to fully realize the anticipated post integration synergies.

### **Foreign Account Tax Compliance Act (FATCA)**

Beginning in January 2013, virtually all non-U.S. financial intermediaries and withholding agents that own or hold U.S. investments will be subject to the information reporting and disclosure requirements of the Foreign Account Tax Compliance Act (FATCA). This U.S. legislation will greatly impact organizations' tax functions, technology systems, operations, and business strategy. As a recognized leader in both tax and technology, Deloitte is uniquely qualified to assess and address all of the implications related to compliance with FATCA. From analysis and remediation of existing systems to design and implementation of enterprise-wide systems and practical procedures needed to identify and report required information to the U.S. Internal Revenue Service, our specialists keep businesses one step ahead in this developing area of compliance and risk.