



US tax reform

Move forward with confidence

How does tax reform affect your business?

Deloitte can help you turn *what now?* into a clear course of action



What happens to your M&A tax planning now that the business interest expense deduction is potentially limited?



How can you integrate domestic and international tax planning to accommodate potential impacts to your global employment programs?



How does the transition tax affect your income as a multinational organization?



How can you take advantage of this opportunity to pursue cash tax benefits?

Navigate the complexity with confidence

The new tax reform law increases both the complexity and potential opportunity in your tax planning. Now more than ever, you need to undertake proactive tax planning for the changing path ahead. Through a combination of advisory services, insights, and technology, we help you **understand** your starting position, **analyze** your options, **plan and execute** your next steps, and **monitor** future tax law and regulatory changes.

1. Understand your starting position

- Understand data, systems, and process needs
- Evaluate:
 - Tax accounting methods
 - Multinational tax planning
 - Global employment programs
 - Potential impacts on financial reporting

2. Analyze and model your options

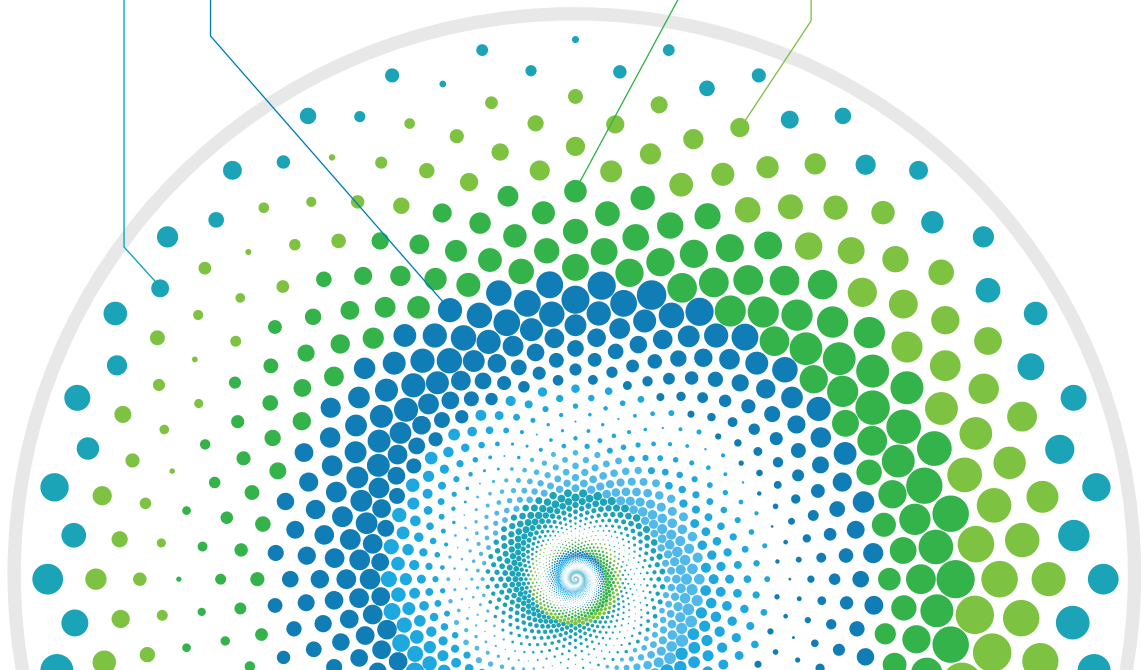
- Model options using Deloitte's proprietary tools, including the Tax Reform Navigator (TRN)
- Drill down, compare, and analyze your alternatives
- Review ASC 740 impacts

3. Plan and take action

- Identify opportunities with significant impact
- Align international and domestic planning
- Implement necessary enterprise resource planning and other system changes

4. Monitor and address changes

- Potential technical corrections
- State legislative changes
- SEC/FASB guidance



Modeling your path forward

Deloitte's modeling tools and capabilities

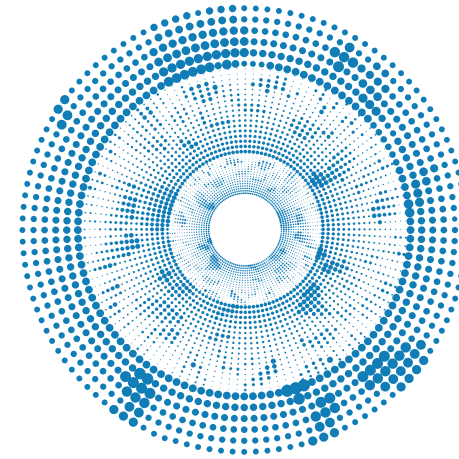
Using our proprietary, state-of-the-art modeling tools, Deloitte Tax professionals provide robust scenario analysis and customized reporting for new and existing tax provisions—including GILTI, FDII, BEAT, interest expense limitations, and international. Deloitte Tax professionals use our web-based Tax Reform Navigator (TRN) to help you model and assess the impact of provisions in the new tax reform law.

More data, better data. Apply the new rules to your most current and complete tax return data—and see an outlook of up to three years.

Efficiency and flexibility. Replace static, spreadsheet-based scenario planning with dynamic, web-based modeling capabilities for analyzing, comparing, and updating tax reform scenarios.

Custom scenario planning. In addition to evaluating the impact of the new law on your current structure, Deloitte's proprietary modeling lets us help you design and compare your own custom scenarios.

Leadership-ready reporting. Deloitte works with you to design and generate reports that help you visualize your tax reform planning progress and make informed business decisions.



How far will your path take you?

Planning for the near-term changes and challenges caused by tax reform is critical. But don't let it eclipse your efforts to find business advantages on the horizon. Deloitte can help you explore how changes to your business structure, operations, and resources can unearth new options and opportunities for long-term success.

Contact Deloitte to discuss your tax reform planning needs: taxreform@deloitte.com.

Deloitte.

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