



## Securitization Tax Services

With Deloitte Tax LLP (“Deloitte Tax”), you can expect leadership, guidance, and service. In the last 25 years, we have performed structuring and tax preparation services for thousands of transactions. Our clients depend on us for thought leadership when analyzing tax planning. We bring our depth and breadth of accounting, tax, and regulatory knowledge coupled with deep securitization and international tax experience to guide investors through complex and potentially unexpected tax issues.

### Why Deloitte Tax?

- Leadership team with each having 15 to 30 years of securitization and international tax experience, completing thousands of transactions
- Dedicated team of 70 professionals
- Perform tax services for more than 1,000 CLOs and other securitization arrangements
- Perform tax services for many of the top 10 CLO managers
- Turnkey approach
- Proprietary tax software, Solvas|CLO Tax, for calculating tax earnings and profits, including the implementation of various tax elections

### Securitization Arrangements Deloitte Tax Services

- CLOs
- Commercial Real Estate CLOs
- Multifunctional currency CLOs Partnership Securitizations
- Refinancings, Reissuances, and Resets
- Resecuritizations
- Partnerships, including CLO funds, that invest in CLO securities and equity
- Trust and insurance preferred CDOs
- Multisector CDOs (e.g., CMBS, RMBS, and other ABS)

### About Deloitte

As used in this document, “Deloitte” means [Deloitte Tax LLP], a subsidiary of Deloitte LLP. Please see [www.deloitte.com/us/about](http://www.deloitte.com/us/about) for a detailed description of our legal structure. Certain services may not be available to attest clients under the rules and regulations of public accounting.



### Turn-Key Tax Services

- Selection of tax accounting methods and conventions
- Turn-key preparation of annual tax-basis records from trustee-provided information
- Calculate future estimates of income based on various assumptions to advise on tax planning
- Determine the annual tax status of CLOs (e.g., CFC or CFP)
- Preparation of annual PFIC or partnership tax reporting for CLOs
- Preparation of personalized investor reporting, such as IRS Forms 5471 and 8865
- Consultation on the impact of the Tax Cuts and Jobs Act (“The 2017 Tax Act”) on securitization transactions and investors

## Contact Us



### James Cook

Principal  
Deloitte Tax LLP  
Tel: + 1 713 982 4184  
Email: [jacook@deloitte.com](mailto:jacook@deloitte.com)



### Joelle Berlat

Managing Director  
Deloitte Tax LLP  
Tel: + 1 713 982 4085  
Email: [jberlat@deloitte.com](mailto:jberlat@deloitte.com)