

# Tax planning

## Uncover potential savings and manage risk

Many CFOs face the challenge of creating an organizational model to support business growth while effectively addressing taxes. Deloitte's<sup>1</sup> Tax Planning Solution Set can help leaders identify potential tax savings, manage risks, improve efficiency, and enhance tax compliance—positioning their organizations to add potential value to the bottom line.

### What Finance capabilities does this solution set help to enhance?

Core capabilities	
<b>Operating model review</b>	Define a tax-efficient Finance operating model and intellectual property approach.
<b>Business model optimization</b>	Provide an overarching methodology and framework for other core services within Tax Planning that help integrate tax and operational planning to enable more effective decisions on an after-tax basis.
<b>System reconfiguration</b>	Review capabilities of Finance systems to support tax requirements. Develop systems and adapt the IT infrastructure to support improved business processes.
<b>Workforce transition and talent strategy</b>	Develop and implement Finance workforce transition, change management, and training strategies to maintain business continuity.
<b>Structural reorganization</b>	Reorganize the entity structure and contractual relationships to support the new operating model.
<b>Program management</b>	Analyze the business case for tax planning, including potential results, cost, benefits, and timing. Define roles and responsibilities for effective implementation. Manage and track.
Value-added capabilities	
<b>Indirect tax</b>	Analyze import/export documentation related to customs and value-added tax. Advise with respect to managing risk and lowering indirect taxes.
<b>Strategic tax review</b>	Analyze the effectiveness of tax planning, including analyzing potential opportunities for cash tax savings and reduction of global tax burdens.
<b>Legal entity rationalization</b>	Perform strategic legal entity review to identify opportunities to decrease or simplify legal entity structure to create cash savings and manage risk.
<b>Transfer pricing</b>	Conduct economic analysis to confirm requisite support of intercompany markups and valuations.
<b>Treasury design</b>	Provide recommendations for the alignment of treasury strategy and design with the operating model. Advise with respect to treasury processes and technologies.
<b>Location analysis</b>	Analyze alternative locations related to principal operating companies and intellectual property, incorporating tax and non-tax criteria.
<b>Legal entity/asset valuation</b>	Conduct legal entity and asset valuations to support shared services/legal entity design.
<b>Property tax valuation</b>	Establish property value and analyze tax planning to reduce property taxes.

<sup>1</sup> As used in this document, "Deloitte" means Deloitte & Touche LLP, which provides audit and enterprise risk services; Deloitte Consulting LLP, which provides strategy, operations, technology, systems, outsourcing and human capital consulting services; Deloitte Tax LLP, which provides tax services; and Deloitte Financial Advisory Services LLP, which provides financial advisory services. These entities are separate subsidiaries of Deloitte LLP. Please see [www.deloitte.com/us/about](http://www.deloitte.com/us/about) for a detailed description of the legal structure of Deloitte LLP and its subsidiaries. Certain services may not be available to attest clients under the rules and regulations of public accounting.

### Bottom-line benefits

- Trim tax costs and leverage Finance-related tax incentives
- Manage global risk related to tax structure compliance
- Manage reporting risk through data management, data validation, and improved data systems

### Indicators that action may be needed

- Transaction—IPO, merger, acquisition, or divestiture—creates a need for a new tax structure
- Tax payments are high because of an inefficient tax structure or underutilization of tax benefits
- Tax reporting is inefficient or ineffective
- Company growth or global expansion has changed tax structure

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### Find out more

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### About Deloitte's Finance Transformation practice

Deloitte's market-leading Finance Transformation (FT) practice helps CFOs and other finance executives drive business performance and shareholder value while improving operational effectiveness and efficiency within the Finance organization. Our cross-functional, integrated FT Solution Sets help address the most critical finance issues facing our clients, including finance vision and strategy, organization and talent, business processes, and technology. Each FT Solution Set is composed of select cross-functional FT offerings configured to provide more value—faster—for the clients we serve.

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