




International Tax



Seasoned International Tax Professionals

RYAN'S TEAM OF SEASONED INTERNATIONAL TAX PROFESSIONALS PROVIDES IN-DEPTH EXPERTISE IN ALL AREAS OF INCOME TAX, TRANSFER PRICING, GLOBAL RESTRUCTURING, AND INTERNATIONAL MERGERS AND ACQUISITIONS.

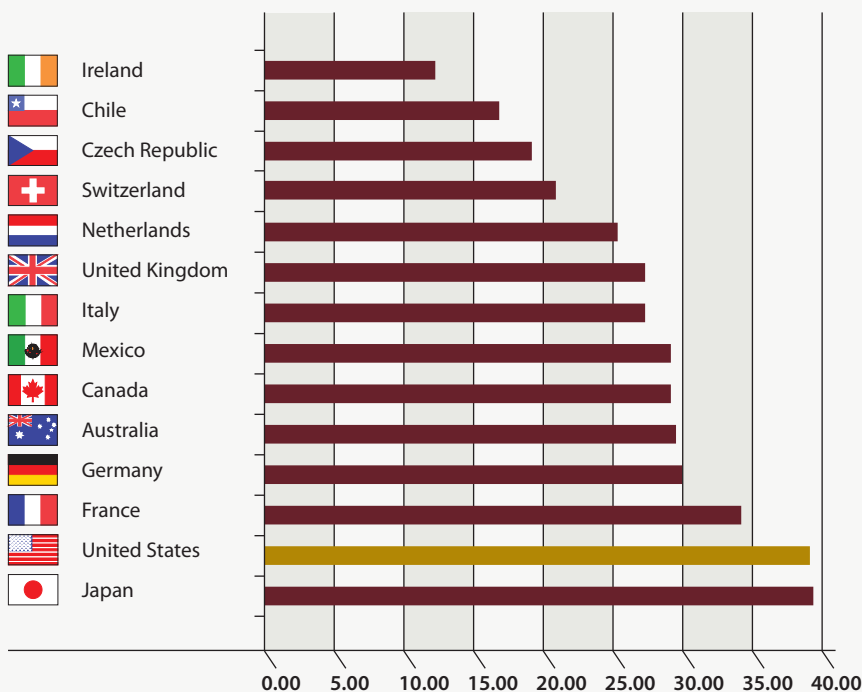
International Tax

Ryan's International Tax experts have years of experience developing and implementing solutions that address the challenges facing multinational clients around the world. Rapid globalization is creating a challenging tax environment, as multinational companies continue to expand operations abroad. Complex global operating and supply chain models, designed to gain a competitive advantage in the new economy, only add to the challenges of international taxation. Additionally, taxing authorities around the world continue to increase their scrutiny of multinational structures and cross-border transactions.

Substantial differences in the combined corporate income tax rates for the largest countries present significant issues for multinational companies managing tax affairs on a global basis. Likewise, the structure of today's global business can have a material impact on their financial statements and results. Ryan's International Tax practice helps clients effectively navigate this competitive and challenging environment. We offer a comprehensive suite of international tax structuring and transfer pricing services that is uniquely designed to address all aspects of our clients' international tax concerns, including proper tax management of assets, services, capital, people, and the associated intercompany transactions. We also integrate value-added tax (VAT) recovery, compliance, and global tax automation solutions to ensure our clients are protected from overstated tax liabilities, interest charges, and costly penalties.

Combined Corporate Income Tax Rate, Organisation for Economic Co-operation and Development (OECD) Countries

Three-Year Average (2009–2011)



Organizations seeking to grow their global footprint will continue to face significant challenges when managing the differing tax rates across the countries in which they are conducting business.





Ryan's International Tax practice focuses on tax issues related to international investment throughout Europe, Latin America, and Asia.

International Tax Structuring

Ryan provides multinational corporations proven international tax structuring solutions and best practices for improving the profitability of mergers, acquisitions, supply chains, Enterprise Resource Planning (ERP) implementations, and more. We deploy our most senior International Tax professionals in each engagement from start to finish, and they leverage decades of experience working with global corporations to successfully develop and implement custom tax planning solutions unique to each client's business objectives. Our international tax structuring services include:

Strategic Tax Planning and Compliance

Ryan helps reduce the global tax liabilities and effective tax rates of multinational corporations across the world through a comprehensive suite of strategic tax planning solutions. Our global tax professionals have in-depth experience automating and simplifying the global tax administration process, providing ERP system implementation support, and working closely as a team to ensure all compliance solutions leverage technology to support tax planning, enhance reporting capabilities, and mitigate risk.

Mergers and Acquisitions (M&A) Structuring

Ryan's due diligence reviews and M&A transaction modeling provide strategic insight into the implications and benefits of a global M&A opportunity. Our professionals offer strategies and recommendations for deal structuring, financing, reporting and analysis, and post-merger integration, while focusing on risk mitigation and maximizing overall return on investment (ROI).

Global Structuring Solutions

With a clear understanding of our client's global footprint, Ryan provides strategic global structuring solutions that are custom-fit to meet corporate objectives. We provide recommendations on tax-efficient holding company structures, cross-border financing and treasury options, and strategies for efficient global cash deployment.

Intellectual Property (IP) Planning

Tax planning strategies involving intangible assets have become an increasingly important issue for multinational companies. Ryan helps manage the tax implications involved with the deployment of intellectual property by providing strategies to address global IP ownership and licensing, local research and development (R&D), cost sharing, and all related transfer pricing planning and support.

Supply Chain Strategies

Integrating supply chain management with international tax planning can significantly enhance savings and cash flow. Ryan's comprehensive supply chain solutions help clients manage and optimize domestic inbound and outbound structuring, profit repatriation, tax credit management, and local country tax opportunities, such as loss utilization and use of available credits. We provide tax-efficient supply chain and shared service strategies that take into account VAT planning and the organization's business objectives to ensure optimal sustainable results.

Transfer Pricing Solutions

Ryan provides a comprehensive suite of transfer pricing services that enables multinational businesses to proactively and efficiently manage the ever-changing global legislative and regulatory requirements and the growing potential for audit assessments of their intercompany pricing arrangements.

We focus on our clients' business objectives and leverage our technical expertise in global transfer pricing principles to identify the proper balance in pricing cross-border transactions. We complement this expertise with a strategic approach and thorough understanding of international income and value-added taxes to deliver outstanding value and superior results for our clients. We also leverage a strategic partnership with Transfer Pricing Associates, a leading provider of global transfer pricing and valuation services to extend our global reach and complement our international expertise with additional world-class transfer pricing, valuation, and customs services.

Transaction Structuring and Compliance

Ryan's transfer pricing services help multinational companies achieve business objectives, while satisfying compliance and audit requirements. Our experienced professionals are uniquely qualified to provide transfer pricing studies and optimize intercompany pricing to support our clients' business objectives. We develop and implement custom pricing structures and financial models that dramatically simplify our clients' compliance and reporting functions.

Mergers and Acquisitions (M&A) Structuring (Pre- and Post-Transaction)

Ryan identifies and addresses the transfer pricing implications and issues present in our clients' M&A transactions. We perform detailed due diligence reviews, examine the systems and process integration requirements, and provide proven post-merger integration and consolidation solutions.

Intellectual Property (IP) Development and Licensing Planning

Ryan employs a unique business model for identifying hidden intangible value by leveraging our Firm's in-depth international tax expertise to bring enhanced IP solutions to our clients. These solutions incorporate cross-border licensing, research and development (R&D), and cost sharing of global intangibles, while leveraging Advanced Pricing Agreements (APAs) or rulings, where appropriate, to enhance tax and financial reporting certainty.

Intercompany Financing Solutions

Ryan has developed a low-cost methodology to efficiently provide documentation to support intercompany financing arrangements of all types. Our approach leverages accepted financial industry models and provides effective, global support for intercompany loans for all types of companies.





Supply Chain Management Planning

We understand that transfer pricing is one of the principal requirements for effective supply chain management. Ryan's "business first" approach to supply chain planning opportunities ensures that our clients' commercial objectives are coordinated with the right transfer pricing, VAT, customs, and international income tax planning strategies.

Advanced Pricing Agreements

By proactively managing negotiations with local country and United States tax authorities, Ryan obtains up-front agreements on certain cross-border transactions and secures pricing for future years. This approach can provide clients with years of reporting certainty regarding the tax treatment of complex arrangements.

Global Audit Support

Ryan provides transfer pricing audit support and audit defense to global clients across multiple industries worldwide. Our meticulous approach to managing global transfer pricing audits and examinations includes pricing analysis, as well as global dispute resolution and litigation support.

World-Class Client Service

The International Council of Customer Service Organizations (ICCSO) awarded Ryan the prestigious International Service Excellence Award for world-class client service excellence. For the second consecutive year, Ryan ranked first based on the Firm's proven record of consistently exceeding the rigorous criteria of the International Customer Service Standard (ICSS), which was developed to provide a comprehensive and practical framework for assisting organizations in delivering consistent high levels of service. Ryan demonstrated the highest level of competence in key judging criteria that included the breadth, depth, and proven results of the Firm's client service approach, client involvement in the Firm's strategic direction, and continuous measurement and improvement of client service delivery based on ICSS criteria.

This exclusive recognition follows Ryan's 2011 attainment of the ICSS certification, validating the Firm's superior client service and quality management processes for delivering client service excellence. Ryan achieved ICSS certification as a first-time applicant for the designation—an accomplishment achieved by only 40% of ICSS candidates—and also recorded the highest certification score ever produced in an initial application by a North American organization.

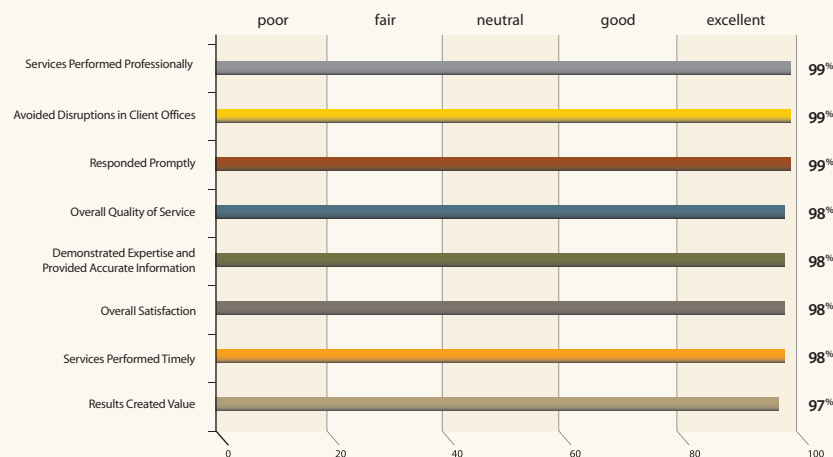


Ryan is the first company ever awarded the prestigious International Customer Service Standard Gold Certification.

This exclusive, three-year certification is the result of an extensive review of Ryan's client service and quality management processes.

Ryan's commitment to client service means that our clients' priorities are our priorities. And our clients appreciate the difference our approach provides. In a recent independent client survey, our clients ranked us substantially above our competition. We were rated 99% in avoiding disruptions while in client offices, with a score of 98% in professionalism, client satisfaction, timeliness, accuracy, and technical competence. This tremendous client satisfaction is evidenced by our clients' responses.

Client Satisfaction Ratings



Source: Cvent Inc., March 2017

Why Ryan

Ryan's value proposition is far greater than the industry-leading tax recovery services that we are internationally recognized for. We're also focused on your overall tax performance—providing innovative solutions to the underlying causes of the errors we identify—and creating greater opportunities to measure and improve your efficiency, develop a more strategic approach to tax, and deliver outstanding value to your shareholders.

Our International Tax professionals have decades of experience helping multinational corporations proactively address the tax impact of doing business in an increasingly complex global environment. Leveraging innovative best practices and international tax expertise, we scour our clients' global business transactions to deliver customized international tax plans, highly impactful cross-border solutions, VAT advisory and recovery services, and intercompany pricing strategies that support business objectives, improve profitability, and reduce overall global effective tax rates. We offer a flexible fee model that incorporates contingency, fixed-fee, or hourly billing to accommodate unique client preferences and ensure maximum client return on investment.



About Ryan

Ryan, an award-winning global tax services and software provider, is the largest firm in the world dedicated exclusively to business taxes. With global headquarters in Dallas, Texas, the Firm provides an integrated suite of federal, state, local, and international tax services on a multi-jurisdictional basis, including tax recovery, consulting, advocacy, compliance, and technology services. Ryan is a five-time recipient of the International Service Excellence Award from the Customer Service Institute of America (CSIA) for its commitment to world-class client service. Empowered by the dynamic *myRyan* work environment, which is widely recognized as the most innovative in the tax services industry, Ryan's multi-disciplinary team of more than 2,100 professionals and associates serves over 14,000 clients in more than 45 countries, including many of the world's most prominent Global 5000 companies. More information about Ryan can be found at ryan.com.



Award-Winning Tax Services

For additional information

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