



Ryan Capabilities



The Ryan Commitment

Since 1991, Ryan has become a leading global tax services and software provider, and the largest Firm in the world dedicated exclusively to business taxes. Although there are many factors that have contributed to our success, by far the most critical is our single-minded focus on and dedication to achieving the highest quality results for our clients.

While our clients recognize that our expertise in tax recovery is world class, they are increasingly focused on prospective tax improvement as the regulatory climate and market dynamics change. We have responded by leveraging tax recovery as a “means to an end,” creating opportunity for our clients to achieve greater performance across their total tax function with a new and expanded suite of value-added services.

Our brand identity reflects our vision that tax recovery is only part of the value equation that we provide to our clients. We’re also focused on their overall tax performance—providing innovative solutions to address the issues and errors that we identify—and creating opportunities for their organizations to improve efficiency, become more strategic in their approach to tax, and deliver outstanding value to their shareholders.

As always, every client of Ryan has our unconditional guarantee that we will deliver the very best results possible. We won’t quit until you are satisfied.

Please contact me directly concerning any aspect of our services or our commitment to you, our client.

We appreciate your business.



G. Brint Ryan

Chairman and CEO

Ryan

972.934.0022

brint.ryan@ryan.com

Driven by Our Purpose

To liberate our clients from the burden of being overtaxed, freeing their capital to invest, grow, and thrive.

Guided by Our Values

Pursue Excellence

I create value through mastery, creativity, and innovation.

Wired to Win

I drive exceptional results for our colleagues, clients, and the Firm.

Generosity Matters

I share success with colleagues, clients, and the community.

Build Trust

I demonstrate respect and trust for others.

Integrity Always

I do what is right.

Ryan[®] by the NUMBERS

Number of clients supported

30,000+

More than
 **5,900**
team members worldwide

87% Ryan represents 97% of
the Dow Jones Industrial
Average companies

**Inc.
5000**

Ryan was selected to
the Inc. 5000 list of
fastest-growing private
companies in America

*Ryan has the most comprehensive suite of integrated
tax services available today, including:*

- Abandoned and Unclaimed Property
- Advocacy
- Business License Tax
- Captive Insurance
- Communications Transaction Tax
- Credits and Incentives
- Employment Tax
- Federal Income Tax
- Fuels and Excise Tax
- Income Tax
- Insurance Tax
- International Tax
- Property Tax
- Severance Tax
- State Income and Franchise Tax
- *Tax.com*™ Software
- Tax Compliance
- Tax Technology
- Transaction Tax
- Transfer Pricing
- Value-Added Tax

Our industry experts recover more than

\$5 BILLION

in annual savings for our clients

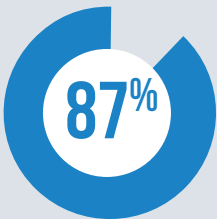
With strategic offices across the world, Ryan represents
Global 5000 clients in more than 80 countries with
multiple international locations.



RATING (5-POINT SCALE)

OVERALL SATISFACTION

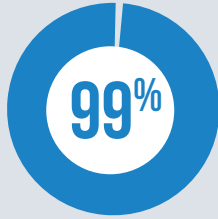
4.8



EXTREMELY SATISFIED

TEAM MEMBER

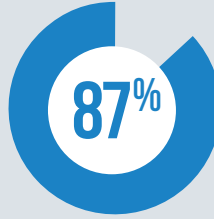
4.99



EXTREMELY SATISFIED

LIKELY TO RETURN

4.8



EXTREMELY LIKELY

Ryan Survey Data, August 2024

Ryan is a trusted advisor to many of the world's largest and most-respected businesses.



Award-Winning Tax Services

Achieving Market Leadership Through Workplace Innovation, Team Member Development, and Client Service Excellence



81

Ryan's Net Promoter Score® ranks above the world's most respected companies



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 has secured millions of dollars in tax savings for Chrysler, consistently providing outstanding client service and value."

Kevin M. Danielson
Senior Manager, Indirect Taxes and Audits
CHRYSLER



International Capability. Local Expertise.

Since our founding, we have built one of the most experienced teams of tax professionals ever assembled. Our practitioners include legislators, former administrative law judges, tax policy officials, former tax auditors, attorneys, statisticians, and other professionals with many years of multijurisdictional tax experience.

At Ryan, we represent more than 30,000 global clients in over 80 countries. From challenging income tax assessments in New York to executing innovative franchise tax planning strategies in Wisconsin, and settling property tax disputes in Ontario to implementing tax automation solutions in London, Ryan has successfully represented clients in every major taxing jurisdiction and recovered billions of tax dollars for our clients.

We're aggressive, but professional. We understand the importance of constructive relationships with taxing authorities and economic development officials. We also understand that respect is earned. And sometimes, disputes can't be resolved through simple negotiation. In those cases, we're prepared to fight for our clients' interests for as long as it takes. In conjunction with the tax practices of the most distinguished law firms, we have successfully litigated dozens of tax cases. In summary, our clients' interests are our interests. With our help, you pay only the taxes you owe. No more. No less.

When Clients Come First, Profits Will Follow

Our commitment to client service means that our clients' priorities are our priorities. And our clients appreciate the difference our approach provides. Our unique and innovative Quality Assurance Program ensures our services are consistently performed at the highest level possible, engagement to engagement, and client to client. No other firm in the industry maintains a fully dedicated Client Experience team focusing exclusively on the high-quality delivery of tax consulting services.

Our Client Experience team reviews randomly selected and/or targeted client engagements to ensure our work product is thorough, consistent, innovative, and professional. This approach is specifically designed to ensure that our clients can expect the same high-quality tax consulting services from every Ryan office, every engagement team, and across all disciplines. Like our entire Firm, the Client Experience team is dedicated to our key mission of providing our clients with the most effective and thorough taxpayer representation possible.

Perhaps the greatest value we provide to our clients is the transfer of knowledge. We believe that the more we educate our clients, the stronger our relationships with them become. So as we work through particular tax issues with our clients, we share what we know and pass on our knowledge to them in the form of training and ongoing support. And there's no place at Ryan for overpowering salespeople. We rely on enthusiastic and highly motivated technical specialists who make it their business to know the factors that affect yours.

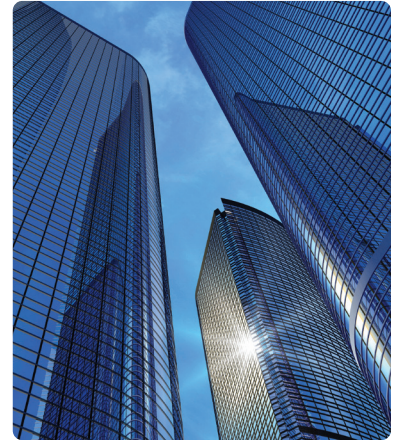
Specialists in Tax Services

We've built a premier portfolio of Global 5000 clients who rely on Ryan year after year for innovative tax advisory and consulting services. And it's our focus on providing outstanding client satisfaction that drives the services we've launched to support client needs in every aspect of state, local, federal, and international tax.

We've achieved great success helping shape legislative, regulatory, and judicial issues impacting tax matters across North America. The Ryan Advocacy practice is the only lobby group that focuses exclusively on tax legislation, regulations, policies, and procedures. Staffed by well-connected, highly seasoned government affairs professionals with extensive experience in tax policy, Ryan Advocacy represents Fortune 100 companies on a variety of tax issues with an impressive record of success.

From our participation on the Michigan Business Tax Restructuring Task Force, which worked with the Michigan Legislature and Michigan Department of Treasury on one of the most sweeping tax law changes in that state's history, to our membership on the Georgia House Comprehensive Tax Reform Study Committee, Ryan works diligently to effect favorable tax legislation and policy and to play a key role in opposing unfavorable tax initiatives.

While tax services are only a sideline at the national accounting firms, it's all we do. We offer strategic advantages that are unmatched by ordinary accounting and consulting firms. Significantly, our services are not restricted by the Sarbanes-Oxley Act of 2002. We do not perform audits, attest work, or render opinions on financial statements. Because of our exclusive focus on tax services, we serve as your advocate, without cumbersome regulatory restriction or the need for Audit Committee approval.





Superior Professionals

Ryan is owned and managed by a group of principals with many years of multijurisdictional tax experience, including legislators, former administrative law judges, tax policy officials, former tax auditors, attorneys, statisticians, and other professionals.

Board of Managers



G. Brint Ryan
*Chairman and CEO
Ryan, LLC*



Fred Crawford
*Board Member and
Advisor
AlixPartners, LLP*



Matt Cwiernia
*Partner and Co-Head
Ares Private Equity
Group*



Douglas R. Deason
*President
Deason Capital
Services, LLC*



Kevin Hassett
*Managing Director
Milken Institute*



Bill Jones
*Principal and Owner
The Jones Firm*



Ginny B. Kissling
*Global President
and COO
Ryan, LLC*



Zach Levitt
*Senior Principal
ONEX Corporation*



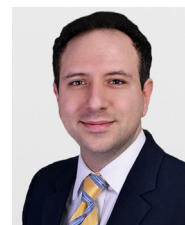
Rahul Merchant
*Director
Dallas Venture Capital*



Amir Motamedi
*Managing Director
Onex Partners*



Lee A. Spirer
*President & COO
J.S. Held LLC*



Abraham Zilkha
*Partner
Ares Private Equity
Group*

Presidents and Practice Leaders

Ian Boccaccio
*Principal and Practice Leader,
Income Tax*

Kevin Cappock
*Principal and Practice Leader,
Employment Tax*

Damon Chronis
President, U.S. Operations

Joshua D. Cohen
*Principal and Practice Leader,
Transaction Tax*

Owen Evans
*Principal and Vice Practice Leader,
Tax Compliance Services*

Sam Guevara
*Principal and Vice Practice Leader,
Tax Technology*

Tony Gulotta
*Principal and Practice Leader,
National Tax*

Jason Keever
President, tax.com

Ken Kotch
*Principal and Practice Leader,
Captive Insurance*

Shane Moncrief
*Principal and Practice Leader,
Property Tax*

Brendan Moore
President, Ryan International

Mark A. Paolillo
*Principal and Practice Leader,
Abandoned and
Unclaimed Property*

Holly Reed
*Principal and Practice Leader,
Ryan Advocacy*

Sharon Roberts
*Principal and Practice Leader,
Credits and Incentives*

Garry Round
*President,
Canadian Operations*

Jon C. Sweet
*President,
European and Asia-Pacific Operations*

Matt Travis
*Principal and Global Practice Leader,
Severance Tax/Royalty*

Superior Professionals—Superior Results



A tradition of exceeding our clients' expectations

Every client is important to us. To effectively represent their businesses, we must thoroughly understand their industries, and every member of our Firm recognizes this. That's why, from our newest team members to our founding principals, each of us at Ryan is committed to serving our clients with the highest degree of professionalism and the most proficient technical ability possible. We continue to build Ryan by recruiting the top graduates from the best university programs in accounting, business administration, finance, and law. We teach them the nuances and intricacies of state, local, federal, and international tax through our innovative and proprietary Professional Development Program. We train them in the latest tax developments and technology. And we never stop training them. We do all this to ensure they can live up to our unusually high standards of providing our clients access to the highest level of industry knowledge and expertise available.

Even with very rapid growth, we enjoy the lowest turnover in our industry among major firms. We retain an enviable percentage of our professionals because we treat them with the same respect we expect from them. Our approach means that our practitioners establish long-term, in-depth, professional relationships with our clients. Our managers thoroughly understand our clients' businesses because they work with them year after year. It means the professional who serves you today is the professional who will serve you tomorrow and into the future.

Our practitioners are industry thought leaders and sought-after presenters at virtually every major professional tax conference, including those held by the Council On State Taxation (COST), the Institute for Professionals in Taxation (IPT), the Chartered Professional Accountants of Canada (CPA Canada), and the Tax Executives Institute, Inc. (TEI).

At Ryan, we have realized the need to integrate legislative expertise with tax services. Our leadership team includes several current and former legislators with years of tax experience. We understand the nuances of the various taxing jurisdictions where our clients operate. Our team works with taxing authorities to ensure our clients remain compliant and pay only the amount of tax they owe.

Comprehensive Tax Services

Providing a full range of state, local, federal, and international tax services

Ryan's practice includes expertise in every major area of taxation. We have the largest transaction tax practice in North America, specializing in multistate sales and use, gross receipts, and Canadian provincial sales taxes. Our Sales and Use Tax practice has the largest oil and gas exploration and production group of its kind. Our sampling analysis and evaluation is recognized as the leading practice in its field.

Our leading global Property Tax practice values and represents billions of dollars of our clients' business, personal, and real property assets. The implementation of our innovative and well-documented valuation cases has resulted in substantial tax savings for our clients. We take the time to understand our clients' businesses. Ryan's multidisciplinary accredited appraisers continually develop and refine our appraisal processes and methodologies to address the effects of evolving technologies, environmental regulation, environmental contamination, and economic obsolescence affecting the value of our clients' assets.

Our State Income and Franchise Tax experts provide services from audit defense to complete business reorganizations. The services we offer dramatically reduce the tax burden of businesses operating in both single and multiple jurisdictions. We use innovative and proprietary techniques to accomplish the lowest tax liability possible. Our Federal Income Tax practice provides federal tax compliance and reporting solutions that streamline client processes and provide greater data accuracy and internal controls. Ryan's International Tax team knows the nuances of incentives and withholding requirements in the various countries in which our clients operate. We also offer comprehensive transfer pricing services to ensure cross-border transactions are effectively planned and managed.

Ryan's Credits and Incentives professionals have extensive experience securing credits and negotiating incentives utilizing New Markets Tax Credits, Historic Tax Credits, and the Texas Enterprise Zone Program, to name a few. The team also manages site selection and business incentives related to relocation, having collectively saved millions of dollars for our clients in a wide range of industries.

Our Abandoned and Unclaimed Property practice is one of the largest in the United States. We help our clients navigate the maze of unclaimed property laws, identify and quantify liabilities, and develop a strategy to minimize exposure.

Our Severance Tax practice represents a majority of the oil and gas industry with experience in all facets of oil and gas taxation, including governmental auditing experience, "Big Oil" staff and management experience, and national public accounting experience. This breadth of expertise ensures our professionals understand all aspects of tax incentives and compliance—from identification through application and implementation to reporting.



End-to-End Tax Services

With more than 70 global tax services, Ryan's expertise in every major tax area is second to none in the industry. Last year alone, our multidisciplinary approach resulted in \$4 billion in tax savings for our premier global clients. Our integrated tax services improve overall tax performance and create greater opportunities to measure and improve your efficiency, develop a more strategic approach to tax, and deliver outstanding value to your shareholders.

Alternative Compliance Procedures

Ryan assists with the evaluation, development, negotiation, and implementation of alternative compliance procedures, such as managed audits, managed compliance, contract auditors, and alternative reporting procedures.

Audit Representation

We represent our clients' interests during tax audits to ensure they pay only what's fair.

Litigation Support

We provide litigation support and expert witness testimony to assist in resolving tax controversies.

Predominant Use Studies

We provide utility usage studies to a variety of clients to support their claims for exemptions on sales tax for purchases of utilities, such as electricity and natural gas. These studies establish the predominant use of electricity or natural gas through a single meter for processing, manufacturing, fabricating, or other noncommercial use.

Sampling Analysis and Evaluation

Ryan's Sampling Analysis and Evaluation service is one of the leading practices of its kind. We have significant influence on the statistical and nonstatistical sampling methods used by many taxing authorities. Our professionals intuitively comprehend and evaluate the structure and methodology of audit examinations to develop strategic tax reduction techniques and ensure our clients' interests are protected during tax audits. These techniques include expanded audit samples, post-audit stratification, and differential analysis, among others.

Strategic Planning

The best defense is a strong offense. We assess our clients' tax positions and develop strategic planning opportunities, including transaction structuring, business reorganization, and alternative filing positions.

Tax Compliance Outsourcing

We provide a comprehensive suite of outsourced or co-sourced tax compliance services designed to meet your internal Sarbanes-Oxley requirements. Our Tax Compliance practice includes the full spectrum of compliance services, including account reconciliations, data conversions, returns preparation, and tax payments processing.

Tax Refunds

Our professionals perform comprehensive transaction audits to recover overpayments resulting from court decisions, policy changes, and compliance errors.

Tax Research

Ryan handles all areas of tax research, documentation, system configuration, and training. We maintain a comprehensive tax research database that includes topics for numerous industries related to sales and purchases.

Tax Systems Implementation

Our technicians assist clients with implementation of new tax reporting and compliance systems. We are certified trainers and on-site support technicians for the leading tax software products.

Voluntary Disclosure and Registration

We represent our clients' interests before appropriate taxing authorities to correct compliance oversights and complete registration at the lowest possible cost. In some cases, prospective registration can be accomplished.



Emphasis on Technical Expertise

We understand the complex environments in which our clients operate and the unique provisions of the tax codes in jurisdictions where they do business and remain current on the latest rulings and changes in tax law as they apply to our clients' businesses. And our efforts translate into significant tax savings and superior results for our clients. Simply put, our commitment to excellence and utilization of sophisticated technology ensure we're more thorough, efficient, and effective than our competitors. We don't simply review our clients' records for tax reduction and tax-saving opportunities; we scour them. And the results speak for themselves.

Credits and Incentives

- \$50 million in tax and infrastructure cost savings for a manufacturer of plastics products
- \$15.9 million in enterprise zone refunds for a major oil company
- \$5.2 million in tax and other savings for a garage door manufacturer
- \$4.5 million in tax and other savings on a consolidation project for a consumer products manufacturer
- \$3.8 million in tax savings for a plastic, polyurethane, and sealant manufacturer
- \$2.2 million in grants and tax credits for an investigative and support services company

Fuels and Excise Tax

- \$2.2 million in tax refunds for a major airline company
- \$.9 million in tax refunds for a major concrete company
- \$.8 million in tax refunds for a major helicopter company
- \$.6 million in tax refunds for a major electric utility company

Income and Franchise Tax

- \$100 million in tax savings for a leading technology company
- \$27 million in tax savings for a major aerospace defense company
- \$13 million in tax refunds for an oil and gas exploration and production company
- \$10 million in tax refunds for a gas transportation company
- \$1.2 million in tax refunds for an auto manufacturer
- \$.3 million in tax refunds for a medical supply manufacturer

Property Tax

- \$12.5 million in tax savings for a major chemical manufacturer
- \$9 million in tax savings for an electric power generation company
- \$5 million in tax savings for a major financial institution
- \$3.4 million in tax savings for a media conglomerate
- \$2.1 million in tax savings for a major paper manufacturer
- \$1.8 million in tax savings for a wire and cable manufacturer
- \$1 million in tax savings for a large retail company

Sales and Use Tax

- \$80.3 million in tax savings for a major defense contractor
- \$70.4 million in tax savings for a major cable company
- \$48.6 million in tax savings for a major retailer
- \$38.1 million in tax savings for a major healthcare company
- \$36.4 million in tax savings for a major financial institution
- \$32.3 million in tax savings for a major energy services company
- \$24.6 million in tax savings for a major high-tech equipment manufacturer
- \$23 million in tax savings for a major commercial airline

Severance Tax

- \$47 million in Texas severance tax refunds for a large, independent oil and gas producer
- \$35 million in multistate severance tax refunds for a midsize, independent oil and gas producer
- \$15.8 million in tax credits for an integrated global energy company
- \$6.1 million in tax credits for a large, independent oil and gas producer
- \$5 million in tax credits for an integrated global energy company

Global Expertise Meets Smart Technology

Automation solutions for transforming your company's tax function

Ryan is well versed in the world of tax technology and software, assisting clients with a wide array of technology solutions designed to improve productivity and profitability. Through our *tax.com* division, we have developed substantial, proprietary software applications and database tools that have helped us become the most efficient and thorough firm in the business.

Our industry-leading property tax solutions empower and transform your property tax compliance and productivity with innovative tax management solutions. The full suite includes PropertyPoint®, Optimus™, OPT®, TaxFeed®, and TaxSets™. Unclaimed property professionals are able to increase efficiency and effectiveness in sync with the most up-to-date industry regulations by utilizing Tracker® PRO, MailRoom™, and Owner Claims Portal™. Clients can confidently manage every step of the transfer pricing process and expertly navigate changing global reporting and compliance requirements with our intelligent, integrated software solutions, Transfer Pricing Documenter™ and Transfer Pricing Operational™. PinPoint®, FilePoint®, RatePoint®, and ControlPoint® help clients stay ahead of indirect tax collection and remittance in the U.S. and Canada with digital resources for calculating and filing exemptions, tax rates, and more. Our powerful, streamlined grants, credits, and incentives software—Fundingportal Advisory™, Fundingportal Enterprise™, and Fundingportal Growth™—rapidly identifies public and private funding in North America, applies for it, and confirms award acceptance.

Combining powerful software applications with our industry-recognized tax system implementation and recovery services delivers tremendous added value to our client engagements.



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 multijurisdictional basis, including tax recovery, consulting, advocacy, compliance, and technology services. Ryan is an 11-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 multidisciplinary team of more than 5,900 professionals and associates serves over 77,000 clients in more than 80 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
1.855.RYAN.TAX
ryan.com

© 2025 Ryan, LLC