



Ryan  **TAARP** Tax Account Analysis Review Program



Tax Account Analysis



Ryan TAARP®

RYAN TAARP® IS THE PREEMINENT INTEREST AND PENALTY REVIEW PRACTICE IN THE MARKETPLACE, HAVING PERFORMED TAX ACCOUNT ANALYSIS REVIEWS FOR MORE THAN 50% OF THE FORTUNE 50 AND MORE THAN 400 OF THE FORTUNE 1000 COMPANIES.

Tax Account Analysis

Ryan's Tax Account Analysis practice offers the premier tax interest and penalty review program in the country. Ryan TAARP®—our proprietary tax account analysis review program—delivers incredible value and results related to conceptual issues involving interest law, statutes of limitations, claims for refunds, global interest netting, Internal Revenue Service (IRS) transcription comprehension, and other IRS practice and procedure matters. We can assist even the most sophisticated tax departments in securing interest refunds from the IRS and state tax authorities or resolving other tax account related issues. Our professionals understand each client situation is unique and complex, so we tailor our services specifically to your company's individual needs.

Ryan TAARP® is the industry's leading proprietary tax account analysis review program designed to meet the unique and complex nature of our clients through a comprehensive suite of services that helps:

- Determine the correctness of IRS or state taxing authority interest and penalty calculations, including global netting, through a comprehensive review process
- File claims for refunds and manage the entire administrative process, including appeals and technical advice requests to the IRS national office
- Secure expeditious refunds from originally filed returns, quick refunds of estimated taxes, and tentative carry-back allowances
- Develop proactive cash management strategies, including effecting beneficial transfers of payments between tax accounts
- Analyze the advantages that may result from making advance payments of tax or deposits to suspend the running of interest
- Resolve IRS or state transcripts of tax account-related issues



Ryan TAARP® Methodology



Our proprietary Ryan TAARP® methodology greatly minimizes our client's time and resources during an engagement. Our reviews are primarily performed and completed off-site, requiring a nominal amount of client time. The process begins with a conference to clearly define the scope of the engagement and receive an authorized power of attorney or information authorization, allowing Ryan to obtain the appropriate federal income tax or state tax transcripts. We work with our client to acquire dispositive documents, such as revenue agents' reports, IRS interest computations if available, statute extensions, and certain pages of returns. Once we have obtained the required information, we complete our review, generally within 60 to 90 days, and present our findings, including a detailed analysis of applicable law. Finally, Ryan prepares and supports the filing of claims for refund, provides a strategic assessment of the appropriate location and specific IRS individuals to work the claim, and follows up with the taxing authority on the review and processing of claims filed, including any supporting technical correspondence that may be required. We also manage the complete appeals process, including drafting the protest and negotiating with the appeals officer. And in the event a case goes to litigation, Ryan will provide advisory support for all technical matters.

Ryan's Tax Account Analysis practice has represented more than 400 of the Fortune 1000 companies across multiple industries, including:

- Automotive
- Consumer products
- Energy and chemical
- Entertainment and media
- Financial services
- Healthcare
- Hospitality
- Insurance
- Manufacturers
- Pharmaceutical
- Retail
- Technology
- Telecommunications
- Transportation
- Waste and environmental services



What Our Clients are Saying

With an unmatched track record of success, Ryan's Tax Account Analysis practice has represented more than 400 major U.S. and global companies. As a result of our successes and unparalleled legal and technical expertise, we have enjoyed ongoing relationships with our clients, providing exemplary client service and quality of work. Our accomplishments are best stated by our satisfied clientele.

"The TAARP team is the most knowledgeable and creative in their areas of expertise, and they do it with practicality. Most important, they deliver results—the results you want."

*Executive Director, Income Tax
Global Telecommunications Corporation*

"The service that the TAARP team provides is more highly personalized and generally much more responsive than other firms. They are like our 9-1-1."

*Senior Vice President, Global Tax
Global Financial Services Corporation*

"I would characterize the TAARP team as knowledgeable, responsive, and patient. They are efficient and effective. They respect the confidential nature of our data. And they clearly have in-depth knowledge in this area."

*Vice President, Tax Audits & Controversies
Global Hotel Operator and Franchisor*

"Technically, they are very qualified. They also manage the project in an efficient manner—getting up to speed quickly—and they require very limited work on our part."

*Vice President of Taxation
Waste and Environmental Services Corporation*

"The TAARP team is uniquely qualified to determine if the IRS has properly computed interest on federal tax refunds and federal tax deficiencies, taking into account interest netting rules. Their expertise and responsiveness set them apart from other companies; they are the best in this area."

*Vice President, Taxation
Shipping and Transportation Corporation*

"I quickly learned that the TAARP team does great work, and we use them on an ongoing basis now. Because accounting rules have changed so much, we rely on them regularly."

*Senior Tax Manager
Global Computer Networking Corporation*

"TAARP is my Special Ops team. When everyone else says there is nothing left to be done, they find a solution. They are a tremendous value to our company. When you have a problem that needs attention, there is really no one else you should call. They are in a league of their own."

*Senior Vice President/General Tax Counsel
Global Media Corporation*

"The TAARP team is very client-oriented. If I have an urgent situation, they are quick to respond. Whether it's a simple or complex issue, they always get the job done. The firm is one of a very select list of top-echelon tax consultants that I would refer to other companies without giving it a second thought."

*Director, Tax Audits
Global Healthcare Products and Services
Corporation*

"We work with many advisors, and sometimes we run into turn-around problems. Working with the TAARP team on tight deadlines is never a problem. We often only have 24 hours for them to submit deliverables, and I can rely on them to meet those deadlines 100 percent of the time."

*Senior Tax Manager
Global Computer Networking Corporation*

Ryan is a trusted advisor to many of the world's best-known, best-run businesses

- 7-Eleven, Inc.
- ACME Boot Company
- Alcoa
- American Airlines
- Anadarko Petroleum Corporation
- Apache Corporation
- ASARCO Incorporated
- BASF Corporation
- BP America, Inc.
- Brinker International
- Campbell Soup Company
- Celanese
- Chaparral Steel
- Chevron
- Cintas
- CITGO Petroleum Corporation
- Continental Airlines
- Continental General Tire
- The Dallas Morning News
- El Paso Corporation
- Energen Corporation
- Frito-Lay
- GModelo
- The Goodyear Tire & Rubber Company
- The Hershey Company
- Hess Corporation
- InSight Health Services Corp.
- International Paper Company
- J.C. Penney Company, Inc.
- Kimberly-Clark Corporation
- Kinder Morgan, Inc.
- The Kroger Co.
- Metro PCS
- NEC Corporation
- The Neiman Marcus Group, Inc.
- North Texas Cement Company
- Panasonic Canada
- Pier 1 Imports, Inc.
- PPG Industries, Inc.
- Raytheon Company
- Silicon Laboratories
- Southern Union Company
- Sprint Corporation
- TDK Corporation
- Texas Instruments Incorporated
- Tim Hortons
- Trinity Industries
- Tyson Foods, Inc.
- Union Pacific Railroad
- United Technologies Corporation
- Valero Energy Corporation
- Verizon Communications
- Wal-Mart Stores, Inc.
- Warner Bros. Entertainment
- Zale Corporation

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Ryan TAARP® Leadership



Our seasoned team of professionals is comprised of former IRS attorneys and interest analysts who provide an unparalleled level of expertise in securing interest refunds from the IRS and state tax authorities. We have served as expert witnesses, providing technical support in many of the most seminal court cases in this arena, and have testified in front of the United States Congress, IRS, and U.S. Department of the Treasury.



David L. Veeder
Principal
david.veeder@ryan.com

David L. Veeder is a Ryan Principal in the Firm's Dallas, Texas office. He has more than 27 years of experience specializing in providing federal income tax expertise in global interest netting, statutes of limitations, claims for refunds, IRS transcription comprehension, and other IRS practice and procedure matters. Mr. Veeder has co-authored comment letters to the U.S. Department of the Treasury and IRS, which were cited in the Treasury's global netting report to Congress. Additionally, he has served as an expert witness in several court cases concerning interest issues.



Mark H. Ely
Principal
mark.ely@ryan.com

Mark H. Ely is a Ryan Principal in the Firm's Washington, D.C. office. His diversified experience in the IRS' national office of chief counsel includes branch chief, where he was responsible for issuing regulations, rulings, and other legal memoranda regarding interest issues, statutes of limitations, and other practice and procedure matters. Mr. Ely has served as a technical resource in a number of interest and statute-of-limitation court cases. He is also a frequent speaker for numerous professional groups, including the Tax Executives Institute, Financial Executives Institute, American Bar Association, and Federal Bar Association, and has served as chairman of the Practice and Procedure Committee for the American Institute of Certified Public Accountants. Mr. Ely has co-authored comment letters to the U.S. Department of the Treasury and IRS, which were cited in the Treasury's global netting report to Congress, and has published numerous articles on various practice, procedure, and controversy topics. He also served as an adjunct professor in the LLM program at Georgetown University Law School, teaching Federal Tax Practice and Procedure (Administrative Practice).



David Miller
Principal
david.miller@ryan.com

David Miller is a Principal in the Firm's Tampa, Florida office. He has 33 years of experience serving Fortune 1000 companies, providing federal income tax expertise in global interest netting, statutes of limitations, claims for refunds, IRS transcription comprehension, and other IRS practice and procedure matters. Mr. Miller has co-authored comment letters to the U.S. Department of the Treasury and IRS, which were cited in the Treasury's global netting report to Congress.

Client Satisfaction

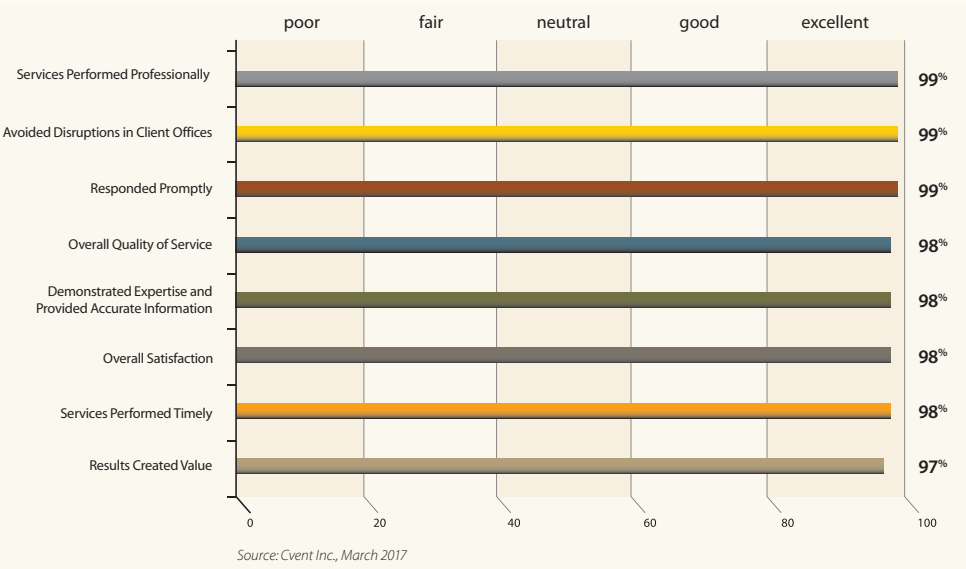
Ryan's commitment to client service means that our clients' priorities are our priorities. And our clients appreciate the difference our approach provides. In a recent independent client survey, our clients ranked us substantially above our competition. We rated 99% in professionalism, avoiding disruptions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

Our relentless commitment to client service excellence has gained international recognition. Ryan is a five-time recipient of the prestigious International Service Excellence Award presented by the Customer Service Institute of America (CSIA) and the International Council of Customer Service Organisations (ICCSO). This exclusive award recognizes top global organizations that achieve world-class customer service excellence. Ryan ranked first in the Medium Business category of organizations with between 501 and 3,999 employees. Our Firm demonstrated the highest level of competence in key judging criteria that included the breadth, depth, and proven results of our client service approach, client involvement in our strategic direction, and continuous measurement and improvement of client service delivery.



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.

Client Satisfaction Survey



In a recent independent client survey, our clients ranked us substantially above the competition.

We were rated 98% in client satisfaction, accuracy, and technical competence, with a score of 99% in professionalism and avoiding disruptions while in client offices.

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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