



Canadian Practice Areas

# Ryan by the NUMBERS

**40**

More than 40 years of Canadian sales tax practice

Number of clients supported

**7,500+**

Ryan represents 65% of the Financial Post 500 companies

**FP 500** 321 Clients represented by Ryan

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

- Crown Royalty
- Customs and Foreign Trade
- Fuels and Excise Tax
- Goods and Services Tax/ Harmonized Sales Tax
- Government Grants
- Income Tax
- International Tax
- Payroll Tax
- Property Tax
- Provincial Sales Tax
- Scientific Research and Experimental Development
- Tax Technology
- Transfer Pricing
- Value-Added Tax

More than

**200**

employees in Canada



More than

**3,100**

employees worldwide

## CLIENT SATISFACTION RATINGS



Overall Satisfaction



Avoided Disruptions in Client Offices



Services Performed Professionally



Responded Promptly



Demonstrated Expertise and Provided Accurate Information



Overall Quality of Service



Services Performed Timely



Results Created Value

SOURCE: CVENT INC., MARCH 2017

With strategic offices across the world, Ryan represents Global 5000 clients in more than 45 countries with multiple international locations.

**VANCOUVER** **EDMONTON** **SASKATOON** **CALGARY** **OTTAWA** **MONTREAL** **TORONTO** **GUELPH** **MISSISSAUGA**





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

### Award-Winning Tax Services

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



#### Customer Service Institute of America

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.



#### ATD BEST Award

Ryan is a four-time recipient of this prestigious award recognizing organizations that demonstrate enterprise-wide success through world-class organizational training and a company culture of employee learning and development.



#### Great Place to Work Awards

Ryan is recognized as a Great Place to Work in Canada and the United States.



INTRAWEST



## Federal and Provincial Sales Tax Services



### **Advanced Reporting**

*Our comprehensive reporting package identifies both recovery and potential exposure and outlines a roadmap to improving your overall tax performance. This reporting package provides innovative solutions to the underlying causes of the errors we identify, creating greater opportunities to measure and improve your efficiency, develop a more strategic approach to tax, and deliver outstanding value to your shareholders.*

Ryan is the recognized authority on Canadian sales taxes. In an age where tight budgets, scarce resources, and crushing deadlines are the norm in most accounting departments, Canada's *Complete Sales Tax Solution*™ makes it easy for you to stay on top of tax issues, get fast answers to tough questions, and generate and sustain significant sales tax savings. No other sales tax review process is more thorough, accurate, or authoritative.

As experts in all federal and provincial sales taxes, our consultants are trained and experienced in the procedures required to conduct a review with minimal client disruption and no special assistance required from staff. Leveraging Ryan eReview®—the most advanced proprietary tax review software in the industry for identification and analysis of potential federal and provincial sales tax savings opportunities—Ryan provides clients with the deepest, most accurate analysis of Canadian sales tax payments available in the industry. Pioneering and powerful by any standard, the value of Ryan eReview® is unleashed when used in conjunction with the expert analysis of Ryan sales tax experts—the most highly qualified in the Canadian tax services industry.

Identifying client tax savings opportunities and securing a refund is only one aspect of the Ryan value proposition. We share knowledge and best practices to help develop successful tax minimization strategies and implementation procedures that ensure federal and provincial sales tax payments stay at a minimum. Ryan delivers a comprehensive reporting package at the conclusion of every sales tax review to help ensure our clients benefit from future tax savings, risk reduction, and process improvement. These actionable reports give detailed insights into taxes reviewed, savings opportunities realized, reasons behind the refunds, audit trails to source documents, instructions for making claims, exposures noted, and much more. In addition, each of these reports contains a wealth of valuable process improvement data that helps improve financial management, making our clients more efficient, accurate, and compliant.



“Through a comprehensive suite of ongoing support services that provide immediate answers to tax questions, customized training seminars, and online resources, Ryan continues to deliver The Hershey Company outstanding value well after the completed engagement.”

Russell Thomas  
*State Tax Manager*  
**THE Hershey COMPANY**

## Canada's Complete Sales Tax Solution™

The original comprehensive sales tax review and advisory program makes it easy for you to stay on top of tax issues, get fast answers to tough questions, and generate and sustain significant sales tax savings.

### Recovery

**Comprehensive Review** – No other sales tax review process is more thorough, accurate, or authoritative. Covering all federal and provincial sales taxes, Ryan ensures that you pay only the taxes you owe.

**Senior Consultants** – We have built one of the most experienced teams of tax professionals ever assembled, all with decades of multi-jurisdictional tax experience.

**Ryan eReview™** – Our consultants leverage the most advanced proprietary tax review software in the industry to conduct the deepest, broadest, and most accurate sales tax reviews available today.

**Non-Disruptive and Timely** – Ryan consultants are trained and experienced in the procedures required to conduct a review with minimal disruption to your office staff. No special assistance from you or your staff is required. When the on-site work is finished, you receive your report within three weeks.

**Quality Assured** – In addition to rigorous procedures and workplans, every Ryan review is scoured by our senior management team to ensure that our work product is accurate, thorough, consistent, and professional.

**Advanced Reporting** – Our comprehensive reporting package identifies both recovery and potential exposure and outlines a roadmap to improving your overall tax performance. This reporting package provides innovative solutions to the underlying causes of the errors we identify, creating greater opportunities to measure and improve your efficiency, develop a more strategic approach to tax, and deliver outstanding value to your shareholders.

**Reputation Protection** – Our 40-plus years in business and a quality-controlled approach based on the Ryan Core Purpose and Values and Client Service Principles protect your company's good reputation with taxing authorities.

### Support

**Limited Exposure Identification** – Ryan provides you with a confidential written report of exposures noted during the recovery process—plus additional support information to help you manage and mitigate risk.

**Ryan TaxDirect™** – Canada's industry-leading tax hotline is fully staffed and resourced, so your call or email goes through immediately to a senior Ryan tax expert—ready to answer your questions promptly and accurately.

**Ryan Training™** – Ryan sales tax training keeps tax, accounting, and finance professionals up-to-date and qualified for professional development credits. Courses are delivered in a classroom setting or online utilizing the latest web-cast technology. Manuals included in our courses serve as valuable reference guides.

**Ryan Online™** – Canada's most comprehensive sales tax resource on the Web! In just a few clicks, you can read the latest tax information, search an extensive Q&A database, or even take an online course.

**Knowledge Transfer** – Perhaps the greatest value we provide to our clients is the transfer of knowledge. We are committed to sharing our expertise and best practices through a comprehensive and complimentary online library of support materials that includes books, journals, tax bulletins and analyses, and much more. In cooperation with Wolters Kluwer (CCH Canada), Ryan has authored several valuable reference manuals and provides our clients access to a wealth of valuable resources that includes our flagship book, *Value-Added Taxation in Canada*.

## Sales Tax Advisory Services

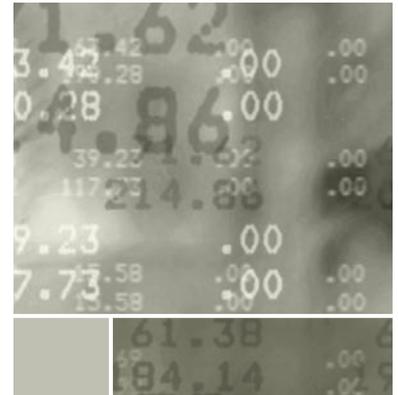
The Ryan Sales Tax Advisory Group offers all the benefits of a comprehensive top-tier accounting or tax law firm, but without the premium fees or service delays. Our dedicated seasoned professionals specialize in research, compliance, and recovery services, handling Goods and Services Tax/Harmonized Sales Tax (GST/HST), Quebec Sales Tax (QST), and Provincial Sales Tax (PST) returns. Ryan's global tax experts are available for hourly-based advisory projects, as well as projects with a performance-based fee structure.

### The Ryan Difference

- **Immediate Client Response**
- **Extensive Experience**
- **Competitive Rates**
- **Fast Response Time and Comprehensive Progress Reports**
- **Quality Assurance**

### The Ryan Sales Tax Advisory Service Offering

- **Resourcing** – Our experienced staff will assist with the Canadian tax aspects of enterprise resource planning (ERP) implementation, tax automation programs, expense reporting, customer-facing issues, system confirmation and remediation, audit management, and corporate reorganizations.
- **Advocacy** – Ryan's ongoing relationships with all Canadian jurisdictions make us the team of choice in contesting assessments, defending audit issues in advance of assessment, and in the successful submission of voluntary disclosures.
- **Research** – A trained staff will quickly research and advise on client issues, whether through our on-call advice or by pursuing a written ruling or interpretation.
- **Training** – Our sales tax advisory group will train clients to deal with any eventuality, whether it results from relocating an accounts payable function, specific billing issues, or setting up a new business in Canada.
- **Compliance** – Coming to Canada? Ryan's team will arrange for registrations in the appropriate jurisdictions and will also assist with your monthly reporting requirements.
- **Recovery** – Our sales tax advisory group can also be recovery minded. We can assist with the preparation of single-issue rebate and refund claims, and where it's most effective, we can even perform a full sales tax review.



#### ***Our comprehensive suite of tax advisory services includes:***

- Audit Defence
- Audit Management
- Claims Preparation and Recovery
- Comprehensive Exposure Reviews
- Custom Seminars
- Due Diligence Reviews
- ERP Installation Assistance
- Expense Reporting
- Financial Institution Allocation Issues
- GST/HST/QST Registration Number Validation
- Pension Filings
- Registration Assistance
- Ruling Requests
- Tax Matrices
- Tax Research
- Voluntary Disclosures

# Scientific Research and Experimental Development Services



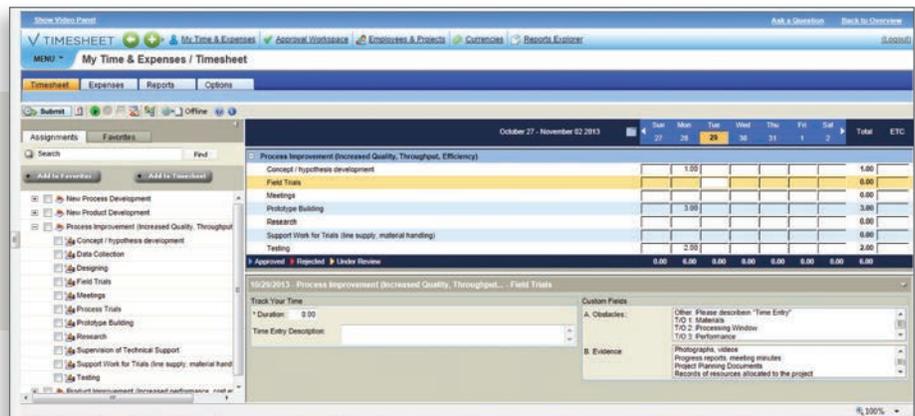
The Canadian government has taken a leadership role in supporting research and development (R&D) with its Scientific Research & Experimental Development program (commonly referred to as SR&ED). SR&ED is now Canada's largest incentive program benefiting businesses of all sizes across all industry sectors in their quest to develop new or improved products and processes, in a lab or on the shop floor.

Ryan's full-service SR&ED practice has a team of professional consultants with expertise in all fields of science and finance. We have a long history of delivering quality results using our proven methodology and have successfully earned a solid reputation with the Canada Revenue Agency (CRA). The in-depth knowledge and experience of our experts, backed by our comprehensive approach, will help you fully understand the program and its subtleties, uncover all eligible projects, and optimize your claim within the CRA guidelines. We will also prepare all of the documentation and forms, alleviating the time pressures on your internal resources, and allowing you to focus on your core business.

Ryan offers the most comprehensive suite of SR&ED services available in the industry, including:

- SR&ED claim preparation in all jurisdictions and areas of technology
- SR&ED documentation solution
- SR&ED claim defence
- Interactive Digital Media Tax Credit preparation in all provinces
- Seamless North American R&D claim preparation

*Ryan's documentation solution accurately captures all SR&ED eligible activities and costs throughout the year with minimal effort and disruption to employees' regular activities.*





“Ryan’s expertise and professionalism is well respected at the Canada Revenue Agency. They provide tremendous value and optimize our SR&ED claims within the guidelines and quality standards set forth by the CRA.”

Barbara Baron  
*Chief Financial Officer*  
STRATEGIC INFORMATION TECHNOLOGY, LTD.

## The Ryan Difference



### Industry-Leading Claim Success

4%

Ryan's Audit Rate

35%

Industry Average Audit Rate

#### ➤ Seamless and Effortless Experience

- Robust claims completed entirely by Ryan, requiring very little interruption of client workflow
- Multi-disciplinary team approach: our engineers issue all technical reports, and our accountants prepare all costing and tax schedules
- Comprehensive service, so clients can focus on core business

#### ➤ Expertise

- More than ten years of industry excellence
- Ryan's reputation, expertise, and insight are driving continuous improvement in SR&ED programs and policies through active participation in industry panels and working groups across Canada

#### ➤ Industry-Leading Claim Success

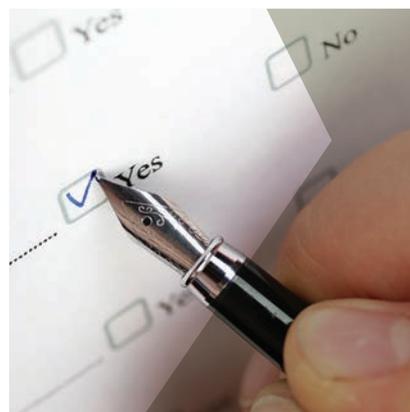
- Audit rate of only 4% – one-ninth of the industry average
- No-cost defence work: we stand behind our results
- Proven track record: 100% claim success

#### ➤ Exclusive Documentation Solution

- Compliance-focused deliverables
- Technical support: Ryan offers a system that tracks relevant technical supporting information to our clients at no cost

#### ➤ Quarterly Reviews

- On-going client contact to ensure preparation of claims as the year progresses, information remains fresh and accessible, and all eligible costs are captured



*"Ryan's comprehensive and integrated tax services provide a one-stop-shop for improving cash flow and profitability. They have delivered outstanding results for Wynford in the areas of SR&ED and provincial sales tax."*

**Jeff Bowers**  
Vice President  
THE WYNFORD GROUP

## The Ryan Scientific Research and Experimental Development Experience

Selecting a professional, ethical, and experienced firm such as Ryan for SR&ED support has never been more important. The CRA rightly continues to evolve the SR&ED program by raising its expected standards of quality in claims being submitted, hiring additional reviewers, clarifying the guidelines, and improving tax forms to ensure taxpayer compliance. The CRA is also increasing the number of claims reviewed and denied for projects that do not qualify or fail to be supported by sufficient, adequate documentation.

<b>1</b> <i>Introductory Meeting</i>	A kick off that focuses on SR&ED awareness to help the client recognize SR&ED in its project activities, outlining the claim preparation process and timeline.
<b>2</b> <i>Technical Discussion</i>	Limited amount of time with the client's technical team/ engineers to uncover all eligible projects. This ensures the claim will be optimized, legitimately.
<b>3</b> <i>Documentation Review</i>	A review of all existing relevant information about the eligible projects in preparation for the second technical discussion. This helps keep the time spent with the client's technical team/ engineers to a minimum and will make the second meeting very focused on relevant SR&ED content.
<b>4</b> <i>Second Technical Discussion</i>	A discussion in which Ryan captures all of the information required to prepare a robust claim. The client's technical team is never asked to prepare any part of the report; we do all of the writing.
<b>5</b> <i>Claim Preparation</i>	Preparation of the entire claim: technical reports, costing, and tax schedules. Ryan prepares the entire claim and ensures that the costing is commensurate and directly linked to the content in the technical reports.
<b>6</b> <i>Claim Presentation</i>	Ryan reviews the claim with the client and obtains the client sign off. This ensures completeness and accuracy of the claim and provides the client with an understanding of its details.
<b>7</b> <i>Claim Submission</i>	Submission of the claim and follow up by Ryan with CRA on a weekly basis to ensure its timely approval. It also allows Ryan to reach out to specific CRA representatives, where appropriate, to reduce the likelihood of an audit.

## Government Grants and Incentives



Each year, the Canadian federal and provincial governments provide financial support to corporations exceeding \$37 billion, and the number of new government initiatives to facilitate business growth across all sectors and industries is increasing. Despite the diverse number of funding programs available, accessing these programs has historically been a challenge for businesses. Many programs have complicated terms and conditions, lengthy application and submission processes, stringent compliance requirements, and strict deadlines. The programs are also evolving continuously, with new programs phasing in and legacy programs phasing out, requiring ongoing monitoring.

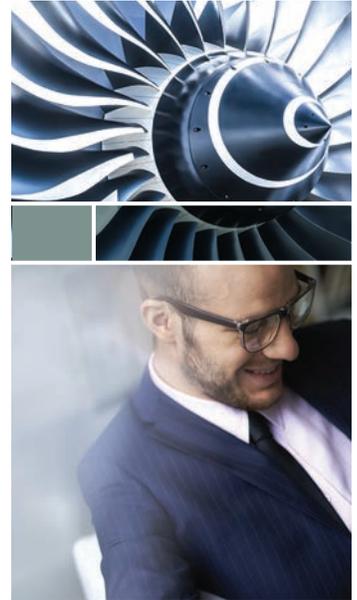
Ryan's Government Grants and Incentives practice simplifies the process, helping you navigate the complexities of the funding identification and application procedure to substantially increase the chances of success and unlock substantial financial benefits. Our comprehensive funding service deploys a team of professional consultants with a broad depth of expertise to help clients tap into more than the 500 grant, loan, and tax credit programs available to businesses across Canada. The in-depth knowledge and experience of our experts helps alleviate time pressures on your internal resources, allowing you to focus on your core business while we develop the applications and handle post-approval reporting.

### *Canadian Government Initiatives focus on five strategic objectives, including:*

- **Business Expansion**
  - Product commercialization
  - Market research, business intelligence, and marketing strategy development
  - Expansion into new international markets
- **Capital Investment**
  - Facility purchase, construction, expansion, or renovation
  - Plant, machinery, and equipment purchases, including software, installation, and commissioning
  - Enterprise software deployment (e.g., CRM, ERP)
  - Advanced manufacturing technology investments
- **Human Resources Development**
  - Hiring new staff
  - Skill development and training
- **Innovation Development**
  - Research and development into new products or processes
  - Collaboration between businesses, academia, and research institutions
  - Productivity improvements
  - Film, television, and digital media production
- **Environmental Technologies**
  - Technologies that address the challenges of clean resources, providing more energy-efficient solutions

## The Ryan Government Grants and Incentives Experience

Using a best-in-class business and client service methodology, Ryan's professionals develop a clear understanding of your strategic objectives, and then proactively collaborate with you to translate project details into a compelling application aligned with grants program eligibility criteria and goals. Using a four-step full-service process, Ryan's team develops applications from start to finish, effectively releasing your resources to focus on their core competencies.



<b>1</b> <i>Strategy and Grants Identification</i>	Ryan efficiently matches your strategy with applicable funding programs that maximize your return on investment.
<b>2</b> <i>Implementation</i>	With minimal time required from your internal resources, Ryan completes the entire funding application so that your team can focus on your core business.
<b>3</b> <i>Post-Project Approval Compliance</i>	We manage ongoing reporting requirements to ensure they remain within funding program guidelines, so projects successfully receive funding upon completion.
<b>4</b> <i>Client Service Reporting</i>	Serving as an extension of your team, we provide quarterly reports on filed funding applications, approvals, funding received to-date, upcoming claims to be filed, and any new funding programs which may be applicable.



***"What we needed, and what Ryan helped us obtain, was a 'package' of tax credits and business incentives to make it feasible for us to develop a new facility and expand into new markets."***

**Christine M. Guthrie**  
*Director of Tax, Assistant Corporate Secretary*  
**WAYNE DALTON**



# More Than Four Decades of Tax Innovation

*The Ryan difference is not one factor but the sum of many. We carefully select the right team for you from among the largest collection of seasoned tax specialists in the industry. We deploy this team in a strategic manner, leveraging a performance-based study of current processes to generate savings, identify exposures, and evaluate the use of systems and procedures in the tax process, with the goal of improving your overall tax performance.*

## Committed to Client Service Excellence

At Ryan, every client has our unconditional guarantee that we will deliver the very best results possible. We customize our approach based upon the needs and desires of the client. And we take full responsibility for delivery of the project requirements while understanding that the client maintains final decision-making authority.



**80**

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 for our client service and quality management processes.*

## World-Class Clients

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 with a 98% client satisfaction score, our clients believe our expertise and experience are second to none in the industry today.

### *Tim Hortons.*

*"Ryan's combination of advanced technology and experienced consultants has provided value to Tim Hortons."*

### **HUTTON**

*"Ryan's integrated tax services delivered outstanding value and substantial savings in multiple tax areas."*

### **Panasonic**

*"Ryan consistently demonstrates the highest level of professionalism and a sophisticated knowledge of tax."*

## Delivering Results Beyond Tax Recovery

Ryan's vision is that tax recovery is only part of the value equation that we provide to our clients. We're focused on their overall tax performance—providing innovative solutions to address the issues and exposures that we identify—creating an opportunity to improve efficiency and develop a more strategic approach to tax management.



*Ryan provides a comprehensive report, detailing recovery opportunities, potential exposures, and process improvement opportunities.*



### **Creative Tax Review Methodology**

Ryan's innovative tax review methodology and best practices have been developed and perfected for more than 40 years and have proven to consistently deliver substantial tax savings across all reviews conducted. Our unparalleled success rate is driven by our proprietary tax manual and workplans that outline all of the procedures and issues that must be assessed as part of the review process.

### **Advanced Technology Solutions**

Ryan helps transform corporate tax departments through an innovative approach and design that combines the power of tax expertise and technology. We have developed innovative proprietary software applications, such as eReview® and eExtract® to uncover substantial tax savings for our clients, improve their tax processes, and deliver improved efficiency and effectiveness.

### **Non-intrusive Approach**

Our clients rated Ryan 99% out of 100% in avoiding client disruptions while conducting our tax reviews. With access to the appropriate electronic data, our consultants perform the review independently and retrieve all necessary information without a heavy demand of resources from your team.



*Ryan eReview® software is always used in conjunction with the expert analysis of highly qualified Ryan sales tax experts.*



*In a recent independent client survey, we were rated 99% in avoiding disruptions while in client offices.*

### Senior Tax Recovery and Advisory Managers and Support Staff

Ryan's tax engagements are conducted from start to finish by highly trained, senior-level consultants only. We do not employ intermediate or junior-level staff. These senior tax and accounting professionals are handpicked from a cross-section of industry, so they not only understand tax issues; they understand business issues and challenges as well.



### Award-Winning Work Environment

Ryan is recognized as a Best Place to Work by both Great Place to Work in Canada and Best Employers in Canada. We attract and retain the best tax talent in Canada by providing incredible workplace flexibility. Our employees continuously respond by delivering superior client service and incredible client value.



### BEST EMPLOYER

PLATINUM | CANADA | 2016  
BEST SMALL & MEDIUM ORGANIZATIONS

*Our innovative work environment is designed to attract and retain Canada's most talented tax professionals.*

### Industry-Leading Client Support Services

In addition to Ryan's industry-recognized tax recovery process, we provide the ongoing transfer of knowledge, sharing what we know and passing it on to our clients in the form of Canada's most comprehensive suite of ongoing Canadian and international training and support services.

- **Books, journals, and technical papers**
- **Knowledge services**
- **RyanOnline®**
- **Ryan Tax Direct®**
- **Ryan Training™**



*"Ryan serves as an extension of our tax department, sharing their knowledge and expertise."*



*"Ryan provided substantial tax savings and unleashed tremendous value."*



“Ryan has been a valued partner of H&M Canada during our growth from one store in 2004 to nearly seventy stores and growing, helping us navigate the complex sales tax landscape and minimize our tax liabilities.”

Chelsea Wharton  
Chief Financial Officer – Canada

H&M

## Property Tax Services



The taxation of real property is a complex process, requiring a dedicated effort to remain current with evolving regulations imposed by various levels of provincial and municipal governments. Ryan's Canadian Property Tax practice defends our clients' property tax interests, ensuring that they pay the lowest tax possible under prevailing provincial assessment legislation and assessment equity provisions. We manage and represent assessable real and personal property, with an emphasis on industrial and commercial properties. We assist our clients in managing property tax obligations, specializing in services that mitigate the property tax burden for most property types across every major business sector and industry, including resource-intensive industrial operations, such as petrochemical, mining, forestry, oil sands, utilities, manufacturing, transportation, and commercial real estate.

Additionally, Ryan leverages proven tax compliance processes and controls to ensure complete and accurate reporting in accordance with all legislative and regulatory requirements. We deliver unmatched North American property tax expertise, with the knowledge, valuation expertise, and local relationships necessary to mitigate tax burdens across multiple property types.

Ryan's multi-disciplinary North American Property Tax team includes more than 700 seasoned experts in mass and site-specific appraisal, equity analysis and benchmarking, business valuations, engineering, litigation, and legislative representation. Our consultants and valuation professionals bring years of proven expertise in developing and refining valuation methodologies and tax appeal strategies. These highly skilled professionals protect the value of our clients' assets and help address their challenges related to evolving technologies, governmental regulations, competition, and market conditions.

***Ryan is committed to uncovering every opportunity to minimize our clients' tax liabilities and represent their interests through a comprehensive suite of professional services, including:***

- Independent valuation assessments and explanations of current assessed value
- Appeal recommendations and management of litigation support
- Regular status updates on all aspects of the appraisal and appeal process
- Notification of breaking tax developments and deadlines impacting future tax liability and/or tax planning

Ryan's uncompromising commitment to delivering the highest level of client service has earned our Firm industry-leading client service ratings. We provide direct access to our professionals and issue regular reports to keep clients continuously updated and informed of the status of their various projects. We make ourselves available any time to review and discuss our clients' ongoing property tax issues and are committed to delivering client service excellence, outstanding value, and superior results.



“As a trusted partner of Kilroy Realty Corporation, the Ryan team has provided quality service to proactively manage our portfolio of properties and achieve significant tax savings for the company over the years.”

Heidi Roth  
Chief Accounting Officer and Controller  
KILROY REALTY CORPORATION



## The Ryan Difference

### ➤ Global Support

- World's largest property tax practice, with more than 700 professionals in 39 North American cities
- Extensive resources and expertise assessing and overseeing our clients' tax liabilities

### ➤ Unrivaled Knowledge

- Local, highly seasoned staff
- Long-term working relationships with assessment personnel

### ➤ Proprietary Software Solution

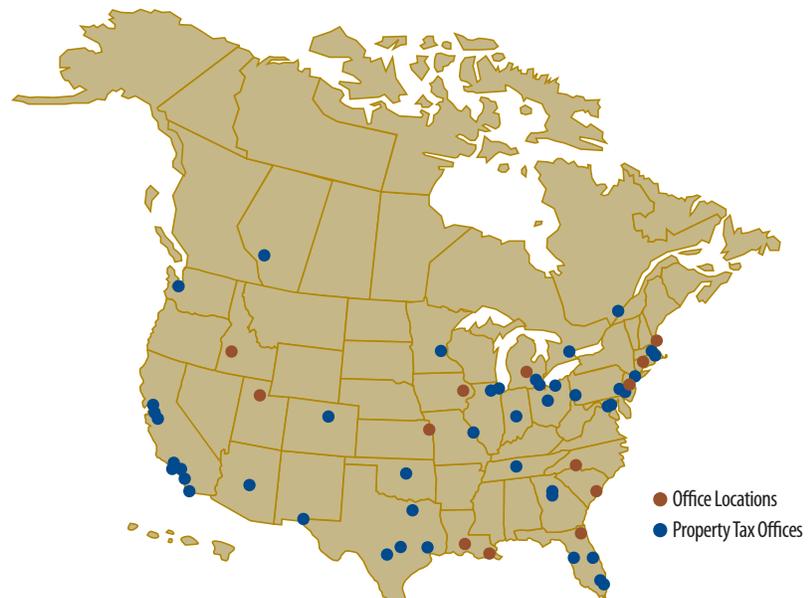
- AtlasTax – comprehensive, easy-to-implement property tax management software
- Proven solutions for process improvement
- Fully supported by Ryan

### ➤ Extensive Experience

- Proven success in a diverse range of property types
- Measurable results and client satisfaction in retaining and reclaiming client profits

## North American Property Tax Market Leadership

Our property tax market leadership position ensures that our clients gain access to a single source North American solution for implementing property tax management strategies to minimize tax liabilities that is unmatched in the industry today. Our strategic North American property tax professionals have years of experience, unparalleled knowledge, and trusted relationships across every jurisdiction in Canada and the United States.



## The Ryan Property Tax Experience

Ryan's valuation solutions assist our clients in achieving the lowest assessment possible, taking into account correctness and equity considerations, through our proven methodology:





## Income Tax Services

Today's tax departments are required to balance daily operations and changing tax laws with limited resources and constrained timelines. As more attention is given to compliance activities, like record keeping and tax return preparation, there is less availability for strategic activities, such as planning and analyzing tax consequences related to business operations. As a result, high-value activities give way to low-value demands, leading to a focus on the urgent rather than the important. This misalignment of priorities and resources negatively affects the company's overall return on investment.

Ryan's Income Tax practice assists domestic and international corporations to overcome these key challenges with a comprehensive strategic solution to manage Canadian inbound and outbound tax requirements. We are focused on opportunities to mitigate our client's global corporate tax rate while also managing relevant exposures, through the integration of effective tax planning with documentation, compliance, and monitoring, in order to comply with changing legislation and to sustain government audit. Ryan services multinational Fortune 500 and mid-market domestic or international corporations conducting business in Canada by offering opportunities to outsource or resource tax department functionality in order to measure and improve efficiency, develop a more strategic and integrated approach to tax, and deliver outstanding value to our clients' shareholders.

### *The Ryan Difference*

- **Independence** – Ryan is not a public accounting firm and therefore free from conflict of interest and Sarbanes Oxley/Control Certification/Public Exchange service restrictions.
- **Experience** – Our delivery team of certified accountants, government auditors, industry VPs, and public practice partners/senior managers combines the structure of a public practice background with the practicality of industry experience to deliver real tax solutions.
- **Value** – Our outsourcing solutions integrate an experienced team of professionals, covering a broad base of tax-skillset, for less than the cost of a single full-time hire and negate the necessity to further subcontract tax needs to outside parties. Our planning solutions incorporate the cutting-edge experience of seasoned professionals with flexible billing arrangements.
- **Flexibility** – Our resourcing solutions provide flexibility to clients to staff existing departmental needs on a full- or part-time basis, with continuity of resource, to lower cost and improve economies of scale.

## The Ryan Income Tax Service Offering

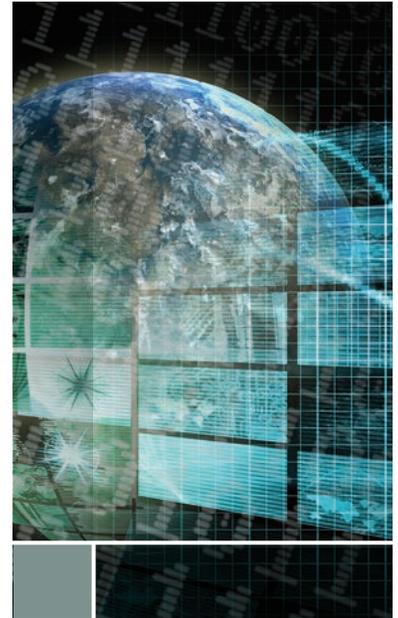
Ryan's Income Tax practice combines strategic process and technology across our delivery platforms to provide an expansive set of inbound and outbound tax services.

### › *Delivery Platforms*

- 1. Outsourcing** – Ryan undertakes all or part of the Canadian tax department compliance/accounting/government audit/planning functions to mitigate and manage the necessity to separately employ the required skill sets.
- 2. Resourcing** – Ryan supplements an existing tax department team with experienced resources on a full- or part-time basis during staff departure, maternity leave, special projects, and/or busy season.
- 3. Planning** – Ryan provides the research and training for tax-specific matters and/or organizational domestic/international restructuring.

### › *Inbound and Outbound Services*

- Accounting Tax Provision
- Best Practice and Tax Health Checks
- Canadian Corporate Tax Compliance
- Federal/Provincial Credits and Incentives
- Foreign Affiliate Planning and Restructuring
- Global Tax Mitigation Planning
- Internal Control Certification
- International Corporate Tax Compliance
- International Tax Treaty Interpretation and Planning
- Merger and Acquisition Due Diligence
- Personal Tax Compliance
- Tax Audit Defence/Management
- Tax Automation
- Transfer Pricing
- Withholding Tax Compliance and Recovery



## International Tax and Transfer Pricing Services

Rapid globalization is creating a challenging tax environment as multinational companies expand around the world. Complex global operating and supply chain models designed to gain competitive advantage in a new economy only add to the complexities of international taxation. Additionally, taxing authorities around the world continue to increase their scrutiny of multinational structures and cross-border transactions.

Ryan's International Tax practice offers a comprehensive suite of international income tax and transfer pricing services. Our seasoned professionals provide innovative tax minimization strategies and advisory services for international tax structuring, transfer pricing, global restructuring, and cross-border mergers and acquisitions, ensuring that our clients' cross-border transactions are conducted in the most efficient and cost-effective manner.

### *The Ryan Difference*

- **Single Point of Contact** – Ryan is the only truly global tax practice with central ownership and management. This enables us to have a single engagement with our clients on behalf of all services to be rendered around the world. Clients benefit from centralized rates, billings, etc., tailored to each client's preference.
- **Proven Proactive Model** – Ryan's International Tax practice focuses on the generation of innovative but effective cost savings. Any and all feasible projects are considered on a performance basis. Beyond the original project, we continue to explore unique opportunities for cost savings based on our expert understanding of both tax law and the client's industry.
- **Fee Flexibility** – Ryan's fee structure is uniquely flexible. We consider the client's fee arrangement preference per project. Our rates and approach ensure that our clients always receive value for fees.
- **Global Innovation** – Because of our performance-based model, Ryan is the leading developer of tax saving ideas. Combined with our superior technology, these ideas are explored and identified more readily, helping our clients achieve their goals more effectively and efficiently.



## The Ryan International Tax and Transfer Pricing Service Offering

### ▶ **International Tax Review and Strategic Planning**

- Ryan's process begins by offering a no-cost review for potential tax saving opportunities with the need of only a few key pieces of information.
- Complete implementation services are available on a global basis through Ryan's global network.
- Fees can be hourly or performance based.

### ▶ **Transfer Pricing Health and Optimization Check**

- Ryan's health check process enables us to identify potential gaps between a client's transfer pricing documentation and its actual results on a global basis.
- Our cursory review is available on a complimentary basis.
- A detailed global risk and opportunity analysis is also available on a fee basis.

### ▶ **Compliance and Quantitative Analysis**

- Ryan's compliance "centers of excellence" in North America and Europe offer an extremely cost-effective solution to multinational companies, using advanced technology and tools to manage global compliance needs.
- Ryan's quantitative analysis tools also enable us to identify tax saving opportunities for our U.S. multinational clients.

### ▶ **Inbound Investment Strategic Planning**

- Ryan's International Tax team is equally effective in identifying tax saving opportunities for both foreign-based multinationals and Canadian-based entities.

### ▶ **Audit Representation**

- Ryan's International Tax and Transfer Pricing teams have extensive experience in representing clients with both the CRA and the IRS, often securing millions of dollars in tax savings.

### ▶ **Global Withholding Tax Reviews**

- Ryan's withholding tax review is a unique solution that delivers industry-leading results to multinational organizations.
- Our highly experienced global tax specialists identify and recover withholding tax overpayments from both Canada and any other applicable global jurisdictions.
- Our state-of-the-art technology allows for an enhanced, highly detailed, end-to-end global review, and best of all, we bill our clients only on a performance basis.



## Customs Duty Services

When reducing head count and cost cutting are combined with rapidly emerging global markets and increasing customs duty payments, it is more important than ever that accounting departments have a customs duty solution that will make their job easier while protecting the bottom line. For more than 25 years, Ryan has dramatically improved the profitability and global competitive advantage of North America's premier Fortune 1000 companies through a comprehensive suite of Customs Duty consulting services.

***Our non-intrusive and confidential reviews of all import transactions and related documentation will identify and recover all customs duty overpayments, ensuring:***

- The proper classification of goods under the Harmonized System tariff;
- The preferential trade agreements, preferential tariff treatments, and respective rates of duty have been applied to all goods;
- All goods have been correctly valued in accordance with the customs valuation regulations.

And in complex situations, Ryan will prepare and secure favourable customs rulings, prior to submitting refund requests, to ensure proper tariff classification and compliance with the Canada Border Services Agency, thus helping our clients keep more of what's theirs in the future.

### *The Ryan Difference*

- **Unmatched Expertise**
- **Comprehensive Review**
- **Non-Disruptive and Timely Process**
- **Advanced Reporting**
- **Quality Assurance**
- **Reputation Protection**
- **Seamless North American Solution**



*Ryan relentlessly searches out smart, innovative ways of cutting through regulations, legislation, and global tariffs until we've delivered truly significant opportunities to recover customs duty overpayments.*

# The Ryan Customs Duty Experience

Ryan's team of highly qualified professionals has developed the most comprehensive review process in Canada. Our goal is to minimize our clients' customs duty overpayments in a non-disruptive manner while maximizing their customs compliance initiatives. We achieve this goal by using the following industry-leading six-step methodology.

<p><b>1</b> <i>Tariff Classification and Duty Relief</i></p>	<p>Our reviews ensure goods and materials have been correctly classified in accordance with the Customs Tariff. Ryan professionals closely analyze each tariff classification, investigating alternatives to secure the lowest possible duty rates and ensuring compliance with the appropriate application of the tariff. We proactively consider accelerated tariff items, orders-in-council, end use, and other duty relief mechanisms, to provide additional savings opportunities.</p>
<p><b>2</b> <i>Tariff Treatment</i></p>	<p>We examine the points of origin for goods and materials, ensuring full utilization of any preferential free-trade agreements and other preferential tariff treatments. Certificates of Origin are reviewed for completeness and requested from vendors/exporters when necessary to support duty relief.</p>
<p><b>3</b> <i>Valuation</i></p>	<p>We thoroughly examine documentation to ensure it is in accordance with Value for Duty regulations, determining if goods and materials have been valued correctly. Our comprehensive reviews examine numerous complex issues, including importer of record, terms of sale, cash and trade discounts, settlement currencies, freight charges, and credits, as well as transactions from both related and non-related parties.</p>
<p><b>4</b> <i>Compliance</i></p>	<p>While reviewing the classification, tariff treatment, and valuation of goods and materials, our consultants identify and investigate inconsistencies to ensure accurate customs reporting and compliance. Areas of potential exposure are discussed in detail. We advise our clients on implementing critical processes and systems that reduce risk and increase compliance.</p>
<p><b>5</b> <i>Reporting</i></p>	<p>Within four weeks after completing an on-site review, clients receive a full written report that includes detailed schedules summarizing all refunds. The report clearly identifies all areas of retroactive duty recoveries and includes copies of amended entries and other supporting documentation. In addition, Ryan's Customs consultants assist and guide clients on any import issues that may need clarification.</p>
<p><b>6</b> <i>Customs Audit Defence and Appeals</i></p>	<p>Ryan has decades of experience successfully managing customs audits, scouring every detail in a pending assessment to identify customs duty and penalty minimization opportunities. We determine which issues merit an appeal, as well as the likelihood of success for each, evaluating and preparing detailed findings and case arguments for presentation to the Canada Border Services Agency.</p>



“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.”

Garry Round  
*President, Canadian Operations and Principal*  
**RYAN**

## Why Ryan

There are many factors that have contributed to Ryan's Canadian tax leadership position, but by far the most critical is our single-minded focus on, and dedication to, achieving the highest quality results for our clients. Our Firm recently became the first company to ever achieve the prestigious International Customer Service Standard (ICSS) Gold Certification from the Customer Service Institute of America (CSIA). This exclusive, three-year certification is the result of an extensive review of Ryan's client service and quality management processes, independently validating a new international standard of client service excellence set by the Firm. The rigorous criteria of the ICSS was developed to provide a comprehensive and practical framework for assisting organizations in consistently delivering high levels of service, as well as aligning both passion and process in areas such as service, finance, operations, and learning and growth. Before attaining 2012 Gold Certification, Ryan recorded the highest certification score ever produced in an initial application by a North American organization.

Our 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, developing a more strategic approach to tax, and delivering outstanding value to your shareholders. Ryan clients have the advantage of accessing a wealth of current information and cutting-edge analysis from the industry's most seasoned Canadian tax professionals. We identify and document numerous issues, exposures, risks, and savings opportunities, covering all federal and provincial taxes, and then package this knowledge into a variety of formats and services to support our clients. For example, Ryan clients get exclusive access to professional development courses, custom seminars, books, budget updates, multimedia information services, and fast authoritative answers to tax questions instantly through our industry-leading tax hotline. We provide the ongoing transfer of knowledge, sharing what we know and passing it on to our clients in the form of Canada's most comprehensive suite of ongoing training and support services.

Ryan is also the recognized leader in U.S. tax consulting and provides companies operating in Canada a single source for both Canadian and U.S. tax solutions that is unmatched in the industry. We provide a comprehensive range of U.S. state, local, and federal tax advisory and consulting services on a multi-jurisdictional basis, including audit defence, tax recovery, credits and incentives, tax process improvement and automation, tax appeals, tax compliance, and strategic planning.



## 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, provincial, and international tax services on a multi-jurisdictional basis, including tax recovery, consulting, advocacy, compliance, and technology services. Ryan is a nine-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 3,100 professionals and associates serves over 18,000 clients in more than 60 countries, including many of the world's most prominent Global 5000 companies. More information about Ryan can be found at [ryan.com/canada](http://ryan.com/canada).



### **Award-Winning Tax Services**

For additional information

**1.855.RYAN.TAX**

**[ryan.com/canada](http://ryan.com/canada)**

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