



Transaction Tax

Comprehensive Transaction Tax Methodology

"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 & Audits



Comprehensive Transaction Tax Methodology

Ryan has the largest Transaction Tax practice in North America. Our tax professionals are globally recognized for their abilities to find tax saving opportunities for our clients and aggressively fight for those dollars, ensuring that no issue or opportunity for tax minimization is left unrealized. Ryan has more than 400 highly qualified Transaction Tax experts with experience in all jurisdictions dedicated to delivering unparalleled results for our clients in a full range of transaction tax issues:

- » Business License Tax
- » Gross Receipts Tax
- » Liquor by the Drink Tax
- » Business Occupation Tax
- » Hotel Occupancy Tax
- » Motor Vehicle Tax
- » Excise Tax
- » Independently Procured Insurance Tax
- » Sales and Use Tax

More than \$288 billion in transaction taxes are collected annually in the United States alone. Determining the correct amount of tax due on a specific transaction in a particular state or jurisdiction can be extraordinarily difficult and requires a thorough understanding of both our clients' operations, as well as all tax laws. Ryan deploys a proven three-phase methodology that delivers outstanding value and substantial tax savings for our clients.

Our process begins with Ryan's diligent tax professionals identifying every available refund and appeal opportunity. We scour every audit for tax minimization opportunities by verifying the auditor's sampling methods, recalculating the assessment and interest calculations, researching taxability, obtaining support documentation, and much more. We identify which issues merit an appeal, determine the likelihood of success for each issue, and evaluate and prepare detailed findings and case arguments. We then work with auditors to achieve the best resolution at the audit level.

At the point where other firms are ready to throw in the towel, Ryan's methodology proceeds to the next phase, where we leverage our Controversies and Appeals practice to continue aggressively defending our clients' interests. We rely on former administrative law judges and tax attorneys with decades of experience in resolving tax controversies and disputes to ensure that every available opportunity is pursued.

Finally, when disputes cannot be totally resolved through negotiation and administrative appeals, we fight for our clients' interests until a successful outcome is achieved. Working with some of the most distinguished law firms in the transaction tax area, we have been the driving force behind the successful litigation of many tax cases. We have access to an impressive and exhaustive wealth of resources such as Controversies and Appeals and Public Affairs practices to pursue and deliver successful results. In summary, our clients' interests are our interests, and our comprehensive methodology is designed to ensure that clients pay only the taxes they owe.



Ryan's Transaction Tax Services



Ryan's Utility Usage studies support our clients' claims for exemption on sales tax 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, or other noncommercial use. This fully dedicated team of professionals consists of degreed engineers with the required knowledge and skill to support and obtain an exemption.

Ryan targets every possible tax refund and reduction opportunity for our clients. We sift through, drill down, and peel back the intricacies of our clients' business transactions to discover truly significant tax recovery opportunities. And we focus on reducing our clients' tax liabilities with minimum disruption to their operations, requiring only limited effort from their personnel.

Ryan manages the audit process from beginning to end, minimizing the client's burden to the fullest extent. Ryan Transaction Tax professionals work side-by-side with tax technology experts to extract the data necessary for audit defense and refund reviews. We handle the arduous process of producing records for the state and securing files required to build a case. We manage the day-to-day information flow between our client and the taxing authority to ensure timely, complete, and accurate responses and assist with accelerated dispute resolution processes to reduce the costs and other burdens associated with audit defense activities. As needed, we meet with auditors, dispute resolution officers, administrative hearings attorneys, and other agents to clearly identify all positions that impact our client's ability to achieve a favorable outcome.

Ryan professionals rely on expertise, experience, and skilled execution to deliver outstanding value through a suite of transaction tax services, including:

- › Audit representation and defense
- › Audit sampling analysis and evaluation
- › Controversies and appeals
- › Filing requirements and documentation
- › Managed audits and compliance
- › Nexus studies
- › Refund reviews
- › Taxability determinations
- › Tax research services
- › Utility exemption studies
- › Voluntary disclosure

Ryan has a fully dedicated Data Extraction and Analysis team that uses proprietary toolsets to effectively and efficiently extract auditable data from various systems, including SAP®, Oracle®, and JD Edwards. We work directly with our clients and offer a central point of contact for data needs, including extraction and acquisition, validity verification, uploading and warehousing data, and data reconciliation.



Our Sampling Analysis and Evaluation practice is recognized as the leading service in its field and continues to have significant influence on the statistical and non-statistical sampling methods used by many taxing authorities. Our experts evaluate proposed sampling methodologies to ensure that our clients' interests are protected during tax audits.

Exhaustive Effort, Superior Results

Tax law changes and court rulings make it extremely difficult for non-specialized firms and internal tax departments to successfully navigate and apply the relevant laws. At Ryan, our professionals not only specialize in tax law, but they also invest the time and effort necessary to understand our client's business. As a result, we interview our client's tax professionals, plant engineers, controllers, production managers, and purchasing agents to better understand company operations, seasonality, purchasing decisions, internal control mechanisms, and growth plans. The majority of the work is done under a performance-based fee at no risk to the client. The resulting findings, however, translate to significant tax savings.

Tax, Penalty, and Interest Recoveries for Individual Ryan Clients

➤ \$80.3 million Defense Contractor	➤ \$32.3 million Energy Services Company
➤ \$73.9 million Public Utility	➤ \$24.6 million Equipment Manufacturer
➤ \$70.4 million Telecommunications Company	➤ \$23 million Commercial Airline
➤ \$61.6 million Energy Services Company	➤ \$18.8 million Semiconductor Manufacturer
➤ \$48.6 million Retailer	➤ \$18.2 million Building Products Manufacturer
➤ \$44.4 million Healthcare Equipment Manufacturer	➤ \$17.5 million Health Insurance Provider
➤ \$38.1 million Healthcare Provider	➤ \$16.2 million Oil Company
➤ \$36.4 million Financial Institution	➤ \$15.9 million Tire and Rubber Manufacturer
	➤ \$9.7 million Petrochemical Company

Industries We Serve

Our Transaction Tax team has experience in every major industry, including:

➤ Defense	➤ Manufacturing
➤ Financial services	➤ Oil and gas
➤ Food and beverage	➤ Retail
➤ Healthcare	➤ Telecommunications
➤ Hospitality	➤ Transportation
➤ Insurance	➤ Utilities



"Ryan's powerful proprietary sales tax review technology identified areas of focus for meaningful tax opportunities while greatly minimizing disruptions to our operations. Their combination of advanced technology and experienced consultants has provided value to Tim Hortons."

John McQuarrie
Director, Commodity Tax
TIM HORTONS



"Ryan serves as an extension of our tax department—sharing their knowledge and expertise, helping us take a more strategic approach to sales tax, and delivering outstanding value and results."

Lisa Landry
Director of Tax
CARA

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"Ryan has demonstrated their value during our Texas sales and use tax engagement by not only identifying and obtaining material sales and use tax overpayments, but then assigning our plant personnel with material reductions of the proposed audit assessment."

Kenneth B. Choi
Director, State and Local Tax
CAMPBELL'S

We Lead the Industry in Client Service

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 and professionalism, and 98% in response time, technical accuracy, expertise, and overall quality of service. Ryan's overall satisfaction score is 98%, and we have the highest Net Promoter Score® in the industry.

Delivering Client Service That Matters

RATING (5-POINT SCALE)

Source: Qualtrics LTM through February 2022

ACCOUNT

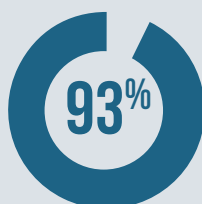
4.9

TEAM MEMBER

4.98

LIKELY TO RETURN

4.9



EXTREMELY SATISFIED



EXTREMELY SATISFIED



EXTREMELY LIKELY



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

Why Ryan

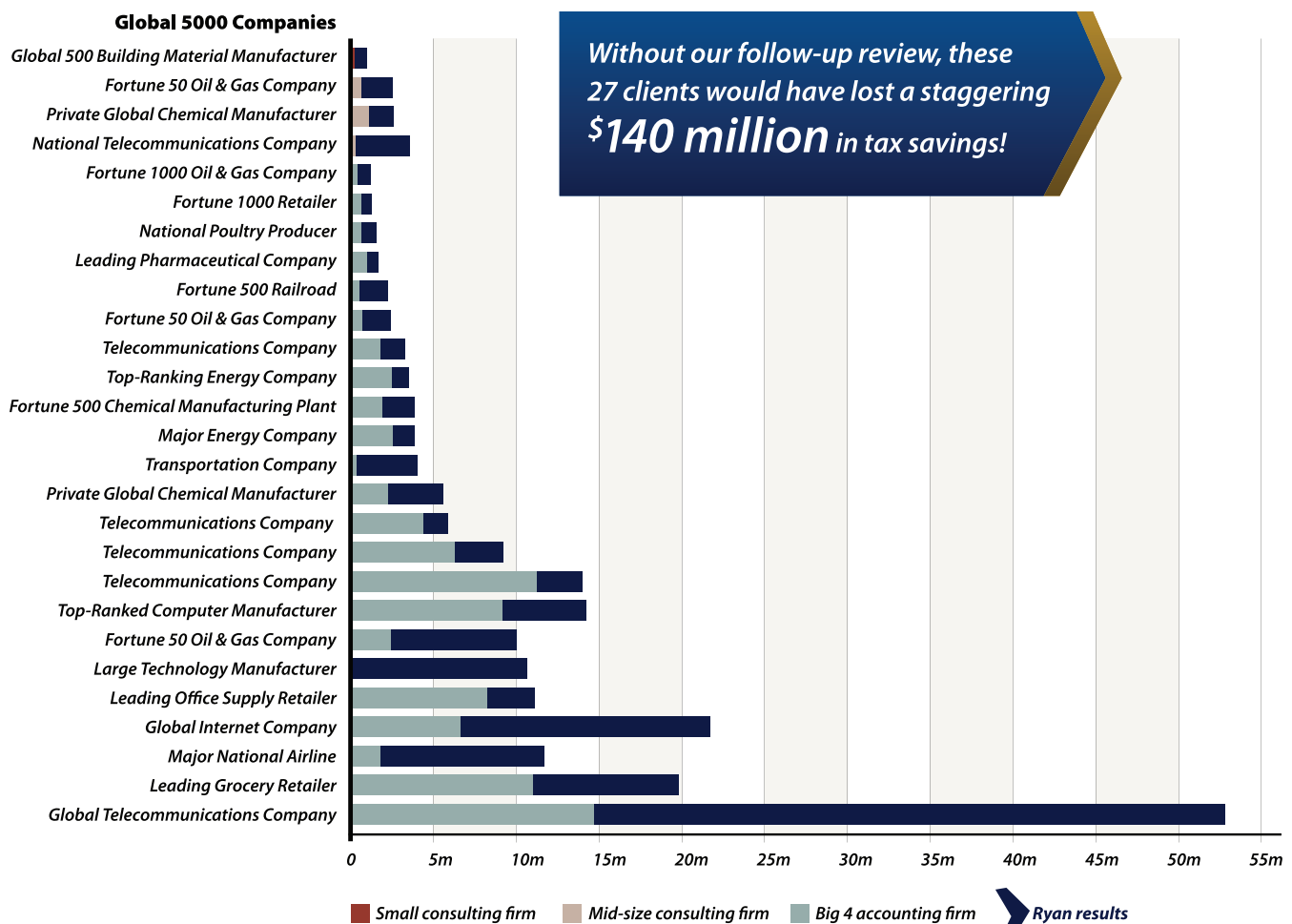
We create client opportunities through our turn-key approach, relentlessly searching out smart, innovative ways to cut through dense codes, rulings, records—and the accompanying tax minutia. We diligently pour through the details of transactions with tax consequence for as long and as far as it takes to discover a truly significant opportunity to recover taxes that should not have been paid in the past and to retain more of your assets in the future.

Additionally, the aggressive nature of tax consulting services is at odds with the conservative approach that must now be taken by accounting firms whose primary services involve financial statement auditing. Unlike traditional accounting firms, the Sarbanes-Oxley Act of 2002 does not restrict Ryan services. Because we do not perform audits, attest work, or render opinions on financial statements, we are free to serve as an advocate for our clients, ensuring that they pay only what they owe.

We go beyond the expected and look for the exceptions that benefit our clients. By reviewing the exact time periods and types of tax as our competitors, we produce substantial additional results. We're at our best when following other less-focused firms. And our competition doesn't bother to follow us. We know of no instance where any of our competitors have produced meaningful tax savings after our review was complete.



OUR RESULTS ARE UNMATCHED



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 ten-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 3,600 professionals and associates serves over 20,000 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.



Award-Winning Tax Services

For additional information

1.855.RYAN.TAX

ryan.com

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