

INTERNATIONAL TAX SERVICES (ITS)

Considering the rapid changes that are occurring today worldwide, U.S. and foreign multinationals face an array of international tax planning and compliance challenges. This dynamic environment requires international tax planning to be driven by a multinational's business operations. Whether your company is just beginning to expand overseas or has mature international operations, GTM can help manage, support, or outsource your international tax planning and compliance needs. Our experienced ITS team possesses deep technical knowledge and extensive business acumen to navigate through the international tax compliance complexities and deliver practical, business-driven international tax planning recommendations.

INTERNATIONAL TAX QUANTITATIVE AND COMPLIANCE

GTM provides the following services in this area:

- ▶ U.S. international tax reporting and compliance
- ▶ Maximizing foreign tax credits
 - Maximizing foreign source income planning
 - Minimizing expense apportionment planning
- ▶ Tax attributes planning
- ▶ Earnings & profits and tax pool
- ▶ Branch accounting calculations
- ▶ Dual consolidated loss
- ▶ Personal foreign investment company income
- ▶ Foreign currency
- ▶ Foreign Account Tax Compliance Act (FATCA) Reporting
- ▶ Foreign Bank Account Reporting (FBAR)
- ▶ U.S. tax withholding compliance
- ▶ Earnings stripping calculations
- ▶ Interest-charge domestic international sales corporation planning for U.S. exporters
- ▶ International tax accounting calculations, including APB 23

INTERNATIONAL TAX PLANNING

From a planning perspective, GTM delivers the following services:

- ▶ Subpart F planning and maximizing foreign deferral
- ▶ Setting up new international operations
- ▶ Intellectual property and supply chain management
- ▶ Merger, acquisition, and disposition transactions
- ▶ Post-acquisition integration planning
- ▶ Internal international restructurings
- ▶ Foreign cash repatriation
- ▶ Foreign-owned U.S. tax planning (Inbound)
- ▶ Income tax treaty planning and interpretation

WHY CHOOSE GTM?

GTM is a tax-only firm serving mid-to-large size corporate tax departments. Many of our engagement teams have been working side-by-side with our clients for years, enabling the client to build trust, loyalty, and comfort. All of our international tax compliance and planning engagements include active director-level participation to ensure our clients receive the quality of service and attention they deserve.

GTM HIGHLIGHTS:

- ▶ **100% focus** on providing corporate tax services to mid-size and Fortune 500 clients
- ▶ **Full collaboration** with management and audit teams
- ▶ **20+** years in business