

TAX PROVISION SERVICES

GTM is a premier firm for services related to ASC 740, Accounting for Income Taxes. ASC 740 remains at the top of the risk profile for material misstatements and errors in financial reporting. In an environment of accelerated reporting timelines, companies are often challenged with procuring knowledgeable resources that understand jurisdictional and organizational complexity. GTM addresses this challenge head-on, with technically knowledgeable tax professionals that meet the high demands of financial reporting, along with automation and optimization services to support the process. Our reputation for high quality results is well-known throughout the region.

PROVISION FUNCTIONS

GTM provides end-to-end tax provision services to cover the spectrum of client needs, from preparation and review through regulatory filing. Our teams can support all or part of the provision process, handling the following activities:

- ▶ Annual and interim period provision support (including preparation or review)
- ▶ Financial reporting and disclosure requirements (e.g. 10-K, MD&A, etc.)
- ▶ Development of provision analytics (e.g. flux analysis, ETR normalization)
- ▶ Advisory services relating to ASC 740-30 (APB 23)
- ▶ Tax basis studies
- ▶ Valuation allowance and deferred validation assessments
- ▶ Accounting for uncertain tax position assessments (ASC 740-10, formerly FIN 48)
- ▶ Accounting for business combinations
- ▶ Intra-period allocation (e.g. discontinued operations)
- ▶ Carve-out financial statements
- ▶ Implementing effective internal controls and supporting documentation (e.g. memorandums)

PROVISION AUTOMATION

GTM's technology automation team is the recognized market leader in tax software implementations and optimization projects for mid-market and large multinational clients. Our skilled team combines automation experience and tax technical expertise to assist clients with provision process design, implementation, upgrades, optimization, and maintenance. We work with all of the major platforms including ONESOURCE Tax Provision (OTP), Corptax® Provision, and Longview Tax.

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. We have an impressive mix of mid-size to large multinational provision clients who continue to rely upon GTM for tax provision services and other tax functions.

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