



Crowe International Tax Services

# Navigating the Complexities of Global Business

Audit / Tax / Advisory / Risk / Performance

Smart decisions. Lasting value.™



Global organizations with multinational operations face greater complexities in dealing with the tax implications of cross-border transactions, transfer pricing, and a global structure. Crowe Horwath LLP is your resource for knowledge, experience, and strategies focused on addressing tax requirements and providing lasting value for your business.

**Access an Extensive Network for Essential Tax Services**

- International tax consulting
- Income tax accounting
- Transfer pricing
- Export incentives including interest charge domestic international sales corporation (IC-DISC) benefits
- Global mobility services
- International tax compliance

**Delivering Seamless International Tax Consulting**

Crowe specialists use in-depth knowledge of international tax legislation, regulations, and reporting to help you navigate global tax complexities. We focus our tax planning services on helping you identify opportunities to maximize your investment with tax planning that incorporates:

- International corporate structuring and supply chain
- Intellectual property
- Cash repatriation
- Foreign tax credit
- The *Foreign Account Tax Compliance Act (FATCA)*
- Base Erosion and Profit Shifting (BEPS) corporate tax transparency

Our international tax services are connected to a network of highly skilled specialists through Crowe Horwath International, one of the 10 largest networks in the world. As a leading North American member, our reputation for high-quality tax and business expertise is the foundation for delivering comprehensive services to multinational organizations around the globe.

**Reducing Income Tax Accounting Uncertainties**

Crowe provides the resources to help your organization identify the root causes of persistent income tax accounting challenges. We can help multinational organizations with foreign operations integrate the appropriate processes, systems, controls, and people to:

- Understand what drives local and global effective tax rates
- Interpret the impact of accounting rule changes on the tax provision
- Reduce the risk of misrepresentations and material weaknesses
- Improve financial statement accuracy

Whether for staffing resources, technical expertise, or outsourcing the entire tax provision process, our services are tailored to meet your unique needs. We also use technology to promote high-quality service and timely delivery.

## Taking a Proactive Approach to Global Transfer Pricing

Crowe helps multinational organizations reduce uncertainty in measuring and reporting the results of transactions across diverse tax jurisdictions. Our experience includes helping companies address complex international tax issues related to transfer pricing.

Our tax team's expertise is enhanced by professionals who can provide insights into the intricacies of transfer pricing analyses as well as guidance on tax transactions.

Crowe offers the resources and experience to help:

- Assemble required documentation
- Resolve disputes with domestic and foreign tax authorities
- Prepare advance pricing agreements
- Determine tax implications of intellectual property
- Assess risk and opportunity in cross-border transactions
- Reduce transfer pricing risks with comprehensive tax due diligence
- Substantiate good faith efforts to establish and maintain "arm's-length" pricing
- Provide a "best-efforts" platform for effective and efficient resolution of transfer pricing inquiries
- Develop proactive strategies for interactions with each country of operation
- Implement Organisation for Economic Co-operation and Development (OECD) documentation requirements

**Crowe International Tax Manager**® platform is an automated, web-based project management tool designed to streamline the process and reduce the effort needed to meet U.S. tax compliance requirements with respect to foreign operations. This innovative technology solution, when coupled with Crowe expertise, provides a process for accurately capturing data from international operations, identifying areas of risk, and automatically populating required IRS forms.

## Quantifying International Export Incentives

Crowe can assist in the development and implementation of an export incentives strategy. We help U.S. exporters identify whether their foreign sales qualify as export transactions and help maximize the benefits available through the use of an IC-DISC. C corporations, subchapter S corporations, limited liability companies, or partnerships can take advantage of our turnkey solutions to claim the benefits of an IC-DISC on qualified export sales.

Our experienced tax specialists can analyze and review your requirements for establishing and operating an IC-DISC. We can also file your election, prepare the necessary forms, and help optimize potential benefits for the current and, in some cases, prior years including:

- Permanent savings on export income
- Management incentive opportunities
- Estate planning opportunities
- Increased cash flow for shareholders

## Managing Global Workforce Mobility

Crowe specialists are dedicated to keeping you and your foreign-based employees aware of the tax implications surrounding global assignments. We can assist in tax-efficient planning and management of expatriate and inpatriate assignments to and from foreign jurisdictions.

You can rely on our expertise in preparing domestic and foreign personal income tax returns. We can also administer hypothetical tax, equalization, and gross-up calculations within the framework of unique international policies and agreements. Crowe global mobility specialists evaluate available options to help you:

- Minimize tax costs incurred by employers
- Mitigate the effects of international employees' individual tax liabilities
- Lower tax costs while avoiding costly problems

## Improving Indirect Tax Management

Many countries impose some form of value-added tax (VAT) or goods and services tax (GST) as a principal source of public finance. Crowe VAT practitioners can help multinational organizations reduce uncertainty in measuring and reporting the tax implications of transactions in and across a wide range of jurisdictions. Our services focus on maintaining compliance and enhancing efficiencies through management, control design, process improvement, and refund and recovery.

## Connect With Us

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## Distributing Products Efficiently

Crowe can help with a strategy for cost-effective taxation related to duties, penalties, and valuation of goods. We can review processes and suggest methods for reducing cycle times and costs to support the efficient movement of products across borders, optimal market entry, or expansion.

## Connecting With a Global Network

As a global firm, Crowe has the capabilities to help multinational organizations meet local country compliance requirements and perform domestic reporting for foreign operations.

- Global expertise and personalized service
- Prompt access to experienced advisers worldwide
- Timely, accurate, and cost-effective service
- A single point of contact

At Crowe, our tax professionals are committed to providing personal attention and tax insights for your industry and service needs. We offer a wide range of services, from our insightful tax planning strategies to full turnkey tax compliance outsourcing.

## About Us

Crowe Horwath LLP is one of the largest public accounting, consulting, and technology firms in the United States. Our dedicated professionals create value for our clients by connecting deep industry knowledge with innovative technology, while maintaining a commitment to independence, integrity, and objectivity. By listening to our clients, we learn about their businesses and the unique challenges they face. We forge each relationship with the intention of delivering exceptional client service while upholding our core values and strong professional standards. We invest in tomorrow because we know smart decisions build lasting value for our clients, people, and profession.

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