



## CO-SOURCING TAX DEPARTMENT FUNCTIONS

For many larger organizations, the complexity of their tax structure makes it difficult to rely exclusively on internal tax resources and expertise. GTM provides more than just borrowed staff to meet regulatory deadlines or other tax requirements. Our team of tax professionals become part of the tax function, typically working side-by-side with our clients' internal tax team. We share responsibility for the work and build lasting relationships with our clients and their entire tax department. A co-sourcing arrangement means that we become trusted and consistent players on the tax team.

### IDEAL FOR:

- Tax departments that have workload spikes around regulatory filing deadlines, but do not need a fully staffed internal tax department year-round
- Large multinational companies with a complex tax footprint, desiring to maintain ownership of all tax department functions
- Tax departments that need outside expertise in a specific area of tax
- Companies focused on cost reduction

### PERFORMING TAX PROVISION

- Annual and interim period provision support (preparation or review)
- Financial reporting and disclosure requirements (10-K, MD&A, etc.)
- Development of provision analytics
- 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)
- Accounting for business combinations
- Intra-period allocation
- Carve-out financial statements
- Internal controls and supporting documentation

### TAX DEPARTMENT OPTIMIZATION SUPPORT

Our full suite of corporate tax services also includes project, process, and technology automation offerings to address evolving tax needs. As we gain insights from internal tax resources, we can help with other internal tax initiatives such as:

- Third-party software implementation, data automation, and process optimization
- Process redesign & best practices
- Data management solutions
- Tax Management Office (TMO) - collaboration, document, and workflow management

### PERFORMING TAX COMPLIANCE

- Income tax filings for C-Corporations, Partnerships, and S-Corporations
- Unitary, consolidated, and combined state income/franchise tax returns
- U.S. international tax reporting and compliance
- E&P, FTC, Subpart F, and foreign branch calculations
- FATCA and FBAR reporting
- U.S. withholding compliance
- Estimated tax calculations and cash management analysis
- Management of tax audits, including RAR reporting
- State apportionment and nexus studies
- Provision-to-Return analysis
- Tax workpaper automation
- Amended returns

### WHY CO-SOURCE WITH GTM?

GTM is a tax-only firm serving mid-to-large size corporate tax departments. Many of our co-sourcing 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 clients who continue to rely upon GTM to support their core tax functions.