

## We are Valued Business Advisors – globally networked and with a clear view of principal market challenges

### We speak your language

Baker Tilly speaks your language and identifies with your goals to consistently deliver solutions that are just right for you. We use our valuable perspective on international growth and foreign regulations to provide tailored, global solutions that help our clients overcome the challenges of worldwide expansion, commerce, and residency.

### About Baker Tilly

Baker Tilly Virchow Krause, LLP (Baker Tilly) is a nationally recognized, full-service accounting and advisory firm whose specialized professionals connect with clients and their businesses through refreshing candor and clear industry insight. With approximately 2,700 employees across the United States, Baker Tilly is ranked as one of the 15 largest accounting and advisory firms in the country. Headquartered in Chicago, Baker Tilly is an independent member of Baker Tilly International.

### About Baker Tilly Vantagen

Baker Tilly Vantagen is a visionary human resources firm – a business partner that balances people, technology and strategy to create a high-touch client experience. Baker Tilly Vantagen has been providing complete employee benefits administration and human resources consulting services to clients representing a variety of industries for over 20 years.

### About Baker Tilly International

Baker Tilly International is the world's eighth largest accountancy and business advisory network by combined revenue of its independent members. It is represented by 165 firms in 141 countries with fee income of \$3.8 billion and more than 28,000 people worldwide.

## Connect with us



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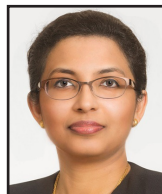
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Accountants and Advisors



For many of our clients, the global market  
is already their second home.

For others, it is an opportunity well  
within their reach.



Candor. Insight. Results.

## Global market development

Baker Tilly specializes in assisting organizations looking to attain international market traction by offering turnkey growth strategy formulation and execution that typically have them operating abroad within 12 months. With strong emphasis in the Americas and Asia, we are experts in some of the world's fastest-growing, largest emerging economies such as Brazil, China, Indonesia, and Mexico.

Baker Tilly contributes to our clients' success by helping them move from an unproven global growth model to a tried methodology customized to your organization and fully supported through the entire continuum of international market expansion. Well beyond plans—we help you implement your vision.

Our solution to growth is bolstered by solid market knowledge, an extensive network of contacts, and multinational advisors who are fluent in several languages. Furthermore, Baker Tilly can provide a specific combination of services to help address international regulatory and tax matters as an organization expands its global reach.

- > Operations: Launch, growth, and life-cycle management
- > Sales channel development, establishment, and growth
- > Regulatory strategy and compliance support
- > In-region strategic sourcing
- > M&A; entity integration
- > Commercialization and licensing growth support
- > Export/Import duty/tariff reduction and/or elimination

### Import duty and tariff reduction

Import duties and tariffs, when not properly addressed, can significantly reduce a company's ability to compete. Baker Tilly brings a unique, proprietary process and experienced professionals capable of significantly reducing, or fully eliminating, import tariffs on your products.

***“Baker Tilly accomplished in a short period what would have taken many months and copious resources for our team to achieve. They effectively accelerated our path to **increased global growth** in a manner far greater than we would have been able to reach by ourselves.”***

*- G. Abusamra - CEO, Oxus America*



## As international tax specialists, our sole focus is on maximizing the legitimate benefits available to you

Baker Tilly actively addresses the needs of their clients that have cross-border business and investments. Our goal is to strengthen their financial position while enhancing their ability to stay compliant with local tax law and business regulations.

### Global concern – Country-by-country reporting and transfer pricing

Income tax authorities worldwide increasingly focus on the prices that affiliated companies charge one another for goods, services, and intellectual property, an issue known as “transfer pricing.” Many tax authorities believe that multinational corporations manipulate transfer prices to reduce effective tax rates and deplete the global or local country tax base. The Organisation for Economic Co-operation and Development (OECD) has responded with a 15-point action plan to combat base erosion and profit shifting (BEPS), and the G-20 nations, among others, have subscribed to its core principles. The United States too has finalized new requirements for country-by-country reporting and stepped up transfer pricing audits. Baker Tilly can assist our clients in minimizing audit and tax risks and meeting these new requirements. Baker Tilly provides transfer pricing:

- > Documentation
  - > Preparation of documentation that complies with US and international requirements
  - > Economic analysis of intercompany transactions to comply with documentation requirements while optimizing tax position
- > Planning
  - > Risk assessment
  - > Policy development to ensure compliance pre- and post-international restructuring
  - > Migration of intellectual property and cost-sharing arrangements assistance
  - > Benchmarking studies to establish arm's-length pricing
- > Response to transfer pricing controversy
  - > Assistance in response to IRS transfer pricing audits and, with other Baker Tilly International independent member firms, effective response to foreign transfer pricing audits
  - > Elimination of double taxation resulting from transfer pricing adjustments, including competent authority and advance pricing agreements

### Global mobility

For an international business an exchange of labor can be very valuable but also expensive and an extreme administrative burden. Through collaboration, the expatriate tax specialists of Baker Tilly and the employee benefits and human resource specialists at Baker Tilly Vantagen provide a full-service offering to international businesses.

When dealing with globally mobile employees, there are numerous questions to be answered from both a compliance as well as risk management perspective.

A global assignment does not only affect the employee's tax position but also one's remuneration package, social security position, and pension planning. An employer needs to know which payroll will remunerate the employee, whether there is an obligation for the company to report the salary to the authorities, withhold taxes, and make a social security contribution, or if is this done by the employee themselves.

The global mobility team regularly assists businesses and individuals with the following scenarios:

- > International assignments or secondments
- > Cross-border commuters who live and work in more than one country
- > Business travelers
- > Tax compliance for employees as well as employers
- > Social security
- > Payroll