

# TAX PLANNING AND COMPLIANCE SERVICES

## Taxation Means Different Things to Different Organizations

Your organization's needs in terms of tax guidance may be very different from those of an early stage business that has yet to turn a profit, or those of a mature corporation, for which tax exposure is a major factor in ultimate profitability, cash flow and shareholder return.

If your organization operates across state and international boundaries, multijurisdictional tax issues may be another area of concern. At MFA, we understand these varying perspectives on taxation, which is why we can tailor our services to your organization's unique situation.

*MFA tax services go far beyond basic tax planning and preparation of federal and state tax returns. Drawing on the knowledge and experience of specialty tax teams, we proactively consider strategies that help you optimize your tax provisions.*

**M | F | A**

MOODY, FAMILIETTI & ANDRONICO  
Certified Public Accountants & Consultants

## Specializing in the Services You Need

Our tax practice is comprised of a complete range of tax planning, compliance and consulting services, including in-depth knowledge of state and local taxes, international taxation, sales tax and property tax. This is not simply a statement of what we are capable of; it's a brief summation of the types of tax-related services we provide every day to organizations like yours. In fact, we have served a large, diverse and geographically dispersed client base since the firm's inception in 1981. In that time, we have amassed a wealth of intellectual capital regarding tax strategies from which to draw when assessing your needs.

### C-CORP TAX

To act with confidence, business leaders and their shareholders require tax guidance they can trust. MFA understands the many challenges that C-corporations encounter as they navigate the complexities of business and the interrelationship with taxation. When you choose MFA, you can rest assured that we are on top of the latest regulatory updates and understand how your company may be affected by these changes. Our tax professionals are committed to identifying risks and opportunities, sharing meaningful insights and exploring tax-planning ideas that extract the most value for your business.

We put our best foot forward for all clients, and that means having dedicated senior specialized expertise on every engagement — from beginning to end. You won't find MFA deploying less experienced CPAs to specific sites and rotating high level expertise in and out of project teams. Our partners and managers are deeply involved in client work and appreciate their responsibility as a trusted business advisor.

MFA's C-Corp Tax Services capabilities include:

### Tax Compliance and Strategies

- U.S., International, State and Local Compliance and Strategies
- Transfer Pricing
- Sales Tax Compliance and Nexus Planning
- M&A and Capital Transaction Configuration and Scenario Analysis
- R&D Activity and Credit Optimization
- NOL Preservation
- Section 382 Change in Ownership Studies
- Property Taxation

### Technical Accounting Support

- ASC 740 Tax Provisions
- ASC 740-10 Accounting for Uncertainty in Income Taxes
- GAAP Footnote Disclosure Support

### Compensation

- Stock Option and Equity Compensation Alternative and Structuring
- Employee Compensation and Benefits
- Deferred Compensation and 409A

### INTERNATIONAL TAX

Due to a lack of necessary in-house tax resources, businesses often struggle to internally assess their current worldwide tax position. MFA's team of tax professionals, with its knowledge of multijurisdictional tax systems and experience in effective international planning structures, is well equipped to assist multinational companies as well as those planning to do business internationally.

What's more, as an independent member of the BDO Alliance USA we have the added benefit of access to a global network of resources in over 100 countries to further help your company navigate complex international tax rules and identify risks and opportunities.

Our comprehensive international tax planning and guidance services include:

- Entity Selection and Structuring
- Transfer Pricing
- Tax-efficient Acquisitions and Joint Ventures
- Tax on Foreign Sales
- Foreign Losses
- Dividends and Foreign Tax Credits
- Risk Management
- Compliance and Reporting

### PASS-THROUGH ENTITIES TAX

Providing tax services to pass-through entities requires an intimate understanding of the tax issues individual owners face. Each business is different, and so MFA's tax professionals take a sophisticated approach to this market, helping owners navigate the complex rules governing pass-through entities and identify the most advantageous ways to report pass-through income or losses in light of income from other sources. Our expertise in this area provides the support your partnership, S-corporation, LLC or sole proprietorship needs when facing its most important business decisions.

Our comprehensive tax planning and guidance for pass-through entities includes:

- Choice of Entity Decisions and Conversions
- Formation, Termination and Structuring
- Mergers, Acquisitions and Divisions
- Partner and Shareholder Compensation
- Allocation of Partnership Income
- S-Corporation Qualification and Election
- Mitigation of Inadvertent S-Election Terminations and Late or Invalid Elections
- Entity-level Taxes
- Multistate Taxation

### INDIVIDUAL, FAMILY AND FIDUCIARY TAX

For most families, taxes represent one of the largest recurring expenditures and are a significant impediment to wealth accumulation. The personal tax consultants at MFA believe that intelligent tax planning is an efficient means of maximizing cash flow to help people meet their financial objectives. We work closely with you and your advisors to design a customized plan to ensure your finances are structured efficiently and effectively, thus minimizing the amount of taxes you pay over time.

Our advisors provide the insight you need to make informed and better decisions with respect to your personal, fiduciary, and business affairs. A high priority is placed on tax reduction through tax compliance and consulting services and MFA's expertise encompasses the full spectrum of tax matters that you and/or your family may encounter including the taxation of:

- Family Trusts and Beneficiaries
- Investors and Investments

- Retirement Plan Assets
- Pension Benefits
- Capital Gains Transactions
- Estates and Estate Trusts
- College Funding Assets
- Multi-Generational Asset Transfers and Gift Taxes
- Legacy Planning and Estate Taxes
- Charitable Trusts
- Private Business and Shareholders
- Financial Products and Derivatives
- Employee Benefits
- Insurance
- Expatriates and Foreign Nationals
- Private Foundations
- Executives and Equity Based Compensation Plans
- Multi-State Taxation