

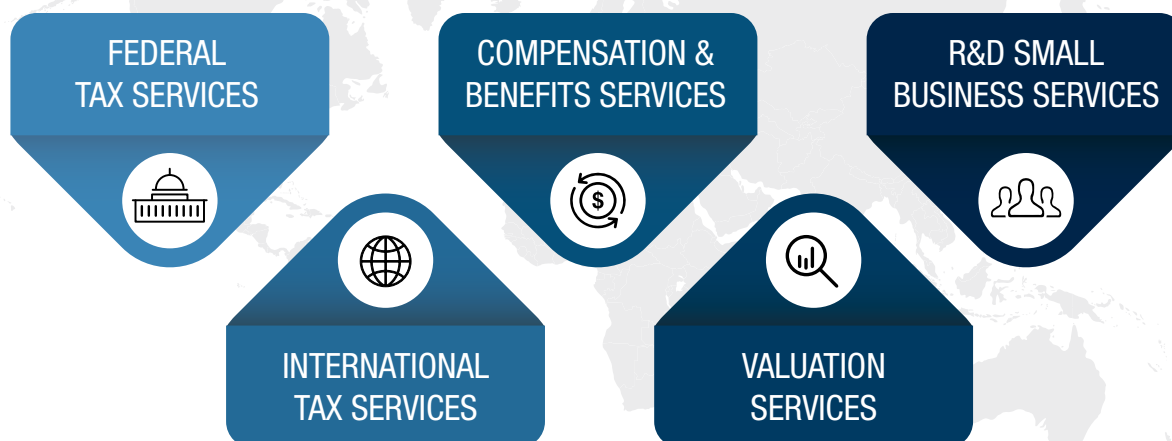


ALVAREZ & MARSAL TAXAND

EMERGING COMPANIES SERVICE OFFERINGS

Alvarez & Marsal Taxand (A&M) works with emerging companies in diverse industries, including life sciences, manufacturing and technology to support their strategic planning and development throughout the company's life cycle. We achieve results while managing risk, and guide companies through key business optimization strategies.

EMERGING COMPANIES SERVICE OFFERINGS



FEDERAL TAX SERVICES

- **Tax Team:** An established independent, proficient tax team covering all GAAP and Government tax compliance.
- **Tax Provision Model:** A perfected approach to the core tax provision model, incorporating all of the expanding domestic and foreign operations within our proprietary tax provision model that aims to facilitate management / auditor review via specialized summaries, referencing and diagnostics features.
- **Significant Differentiation:** A&M's proprietary model that has been customized and is significantly more tailored than typical "Big 4" commodity models, incorporate little to no management tools. Our model showcases calculations, flux analyses and other details specific to management needs.
- **Day-to-Day Interaction:** A white glove approach that enables our clients to request meetings with partner attendance, call us day or night, weekday or weekend, and have comfort that we will be there and always answer the call.

COMPENSATION & BENEFITS SERVICES

- **Human Resources Outsourcing:** We offer a full spectrum of outsourced human resources services which enables emerging market companies to focus on the core operations of the business, rather than worrying about the administrative, tax, and legal issues related to human resources.
- **Compensation Design:** We help emerging market companies design compensation plans that attract top talent, while aligning the interests of employees with that of ownership.
- **Equity Administration:** We can help emerging market companies navigate the administrative, tax, legal and accounting landscape to ensure their equity programs help drive success rather than create another hurdle.

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R&D SMALL BUSINESS SERVICES

- **Calculation Review:** Our professionals have reviewed hundreds of calculations. Because of law changes, using last year's files, "start-up" rules, acquisitions, dispositions, etc., more than half of the calculations we have reviewed had errors, even when prepared by the biggest accounting firms.
- **Cost Review:** Using our approach, we have found companies significant additional qualifying expenditures. We have also helped companies identify non-qualified costs erroneously included in their claims, costs which can taint an otherwise legitimate claim.
- **Proactive Future Planning:** We can help companies develop and implement procedures and technologies to identify, document, and calculate their future credits efficiently and effectively.
- **Federal & State Examination and Appeals Support:** Leverage our expertise in managing a Federal or State Examination of any challenged tax position to avoid unnecessary issues and streamline the process.

INTERNATIONAL TAX SERVICES

- **International Tax Structuring:** A&M works closely with our clients to strategize an efficient tax structure that is aligned with their business and operational goals. In our experience, designing and executing an optimal global tax rate is most effective with front-end tax planning and at A&M, we are committed to minimizing the effective rate early-on in the process.
- **U.S. International Tax Compliance:** Mitigating risk starts with ensuring that all obligations are met for both income tax returns and U.S. informational reporting returns (e.g., FBARs, Form 5472, etc.). Generally, A&M will not only help our emerging market clients understand their information reporting obligations, but also assist such clients with the preparation of returns.

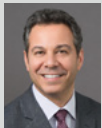
- **Global Tax Coordination:** A&M's network of global tax specialists spans the globe through our affiliate Taxand network and other strategic partners. Our highly effective and cohesive organization of tax experts provides international support for emerging companies' consulting and compliance requirements.
- **Export Incentive Programs:** Under the new Tax Cuts & Jobs Act (and under prior law), the U.S. offers valuable incentives for U.S. exporters. Our team has helped many emerging companies take advantage of IC-DISC structures as well as advising companies on ways to maximize their available benefit under the new Foreign Derived Intangible Income (FDII) rules.

VALUATION SERVICES

A&M has developed a full-service tax valuation offering, including:

- Intercompany Reorganization/Restructuring
- Section 385 - Intercompany Debt Analyses
- Cost Segregation
- Transaction Allocations – IRC Sections 338, 1060. IRC Section 409A
- Related Party Intellectual Property Transfers
- IRC Section 280(g) – Non-Compete Agreements
- FIRPTA Testing
- NOL Limitation and Built-in-Gains
- Preferred Stock Coupon Rates
- Interest Expense Apportionment for Foreign Tax Credit Reporting
- Gift and Estate Tax

FOR MORE INFORMATION:



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ABOUT ALVAREZ & MARSAL TAXAND

Alvarez & Marsal Taxand, an affiliate of Alvarez & Marsal (A&M), a leading global professional services firm, is an independent tax group made up of experienced tax professionals dedicated to providing customized tax advice to clients and investors across a broad range of industries. Its professionals extend A&M's commitment to offering clients a choice in advisors who are free from audit-based conflicts of interest, and bring an unyielding commitment to delivering responsive client service. A&M Taxand has offices in major metropolitan markets throughout the U.S., and serves the U.K. from its base in London.

Alvarez & Marsal Taxand is a founder of Taxand, the world's largest independent tax organization, which provides high quality, integrated tax advice worldwide. Taxand professionals, including almost 550 partners and more than 2,500 advisors in 50 countries, grasp both the fine points of tax and the broader strategic implications, helping you mitigate risk, manage your tax burden and drive the performance of your business.

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