

Daniel Rahill is a Managing Director with Alvarez & Marsal Taxand. A leader for more than 30 years, he has significant experience advising public, private and middle-market companies on all tax matters. Mr. Rahill counsels clients on global restructuring; negotiation and transaction management in mergers, acquisitions and divestitures; and financial modeling and budgeting. His clients have crossed various sectors, including consumer and industrial products, energy, manufacturing, retail distribution, alternative investment funds, professional services and family offices.

Prior to joining A&M, Mr. Rahill was with KPMG for 27 years and held numerous leadership roles, including Tax Partner-in-Charge of the Chicago Metro Business Unit and Midwest Leader of the Mid-Market Practice.

Mr. Rahill earned a bachelor's degree in accounting from the University of Notre Dame and a J.D. and LL.M. from DePaul University Law School. He is a Certified Public Accountant (CPA) and Chartered Global Management Accountant, and is licensed to practice before the U.S. Tax Court. Mr. Rahill sits on the AICPA National Governing Council, is the past Chairman of the Illinois CPA Society and is a member of the Illinois Cannabis Bar Association. He is the author of several articles on medical cannabis, including "Taxation of Regulated Cannabis: Searching for Higher Authority" in Marijuana Industry News. He is also a frequent speaker for the Illinois CPA Society and Expert Webcast Organization on cannabis topics such as "Taxation of the Regulated Cannabis Industry" and "Valuation Trends and Investment Opportunities in the Cannabis Industry."

Chad R. Thompson is a Senior Director with Alvarez & Marsal Taxand in Chicago. He has more than 14 years of experience providing federal tax consulting and compliance services primarily focused on real estate, investment partnerships and S corporations, small to midsized corporations, closely held businesses, and high net worth individuals. Mr. Thompson also has experience with large-scale federal and state tax compliance projects with varying degrees of complexity dealing with the telecommunications, real estate, financial services and energy industries.

Prior to joining A&M, Mr. Thompson worked in the San Francisco offices of Deloitte and Arthur Andersen, primarily focused on real estate, financial services, investment partnerships and real estate investment trusts.

Mr. Thompson earned a bachelor's degree in accounting from the University of San Francisco. He is the author of "High Times with 280E," which examines potential changes to the Internal Revenue Code section that prohibits businesses selling cannabis from deducting ordinary business expenses from their gross income.



Alvarez & Marsal Taxand, LLC, 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.

LEADERSHIP ACTION RESULTS

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 400 partners and more than 2,000 advisors in nearly 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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MEDICAL CANNABIS INDUSTRY SERVICES

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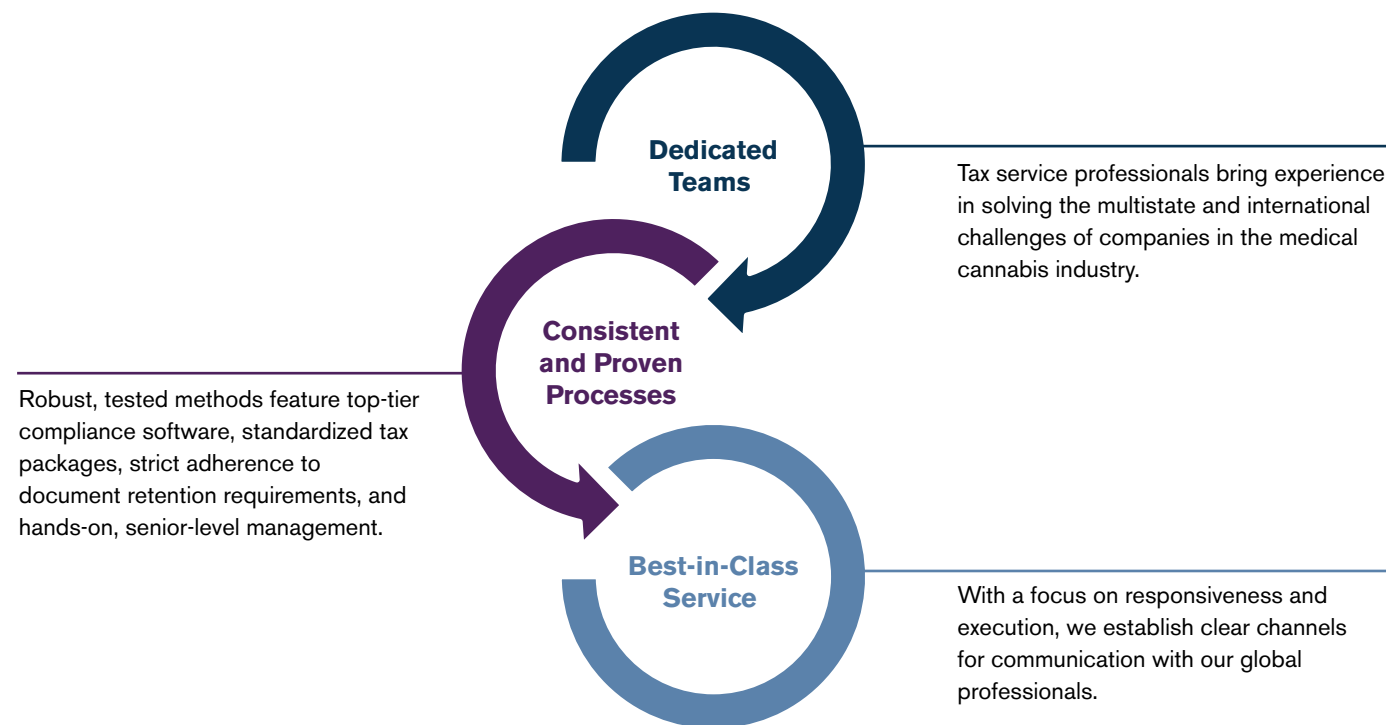
TAXAND

ALVAREZ & MARSAL TAX AND SERVICES FOR

THE MEDICAL CANNABIS INDUSTRY

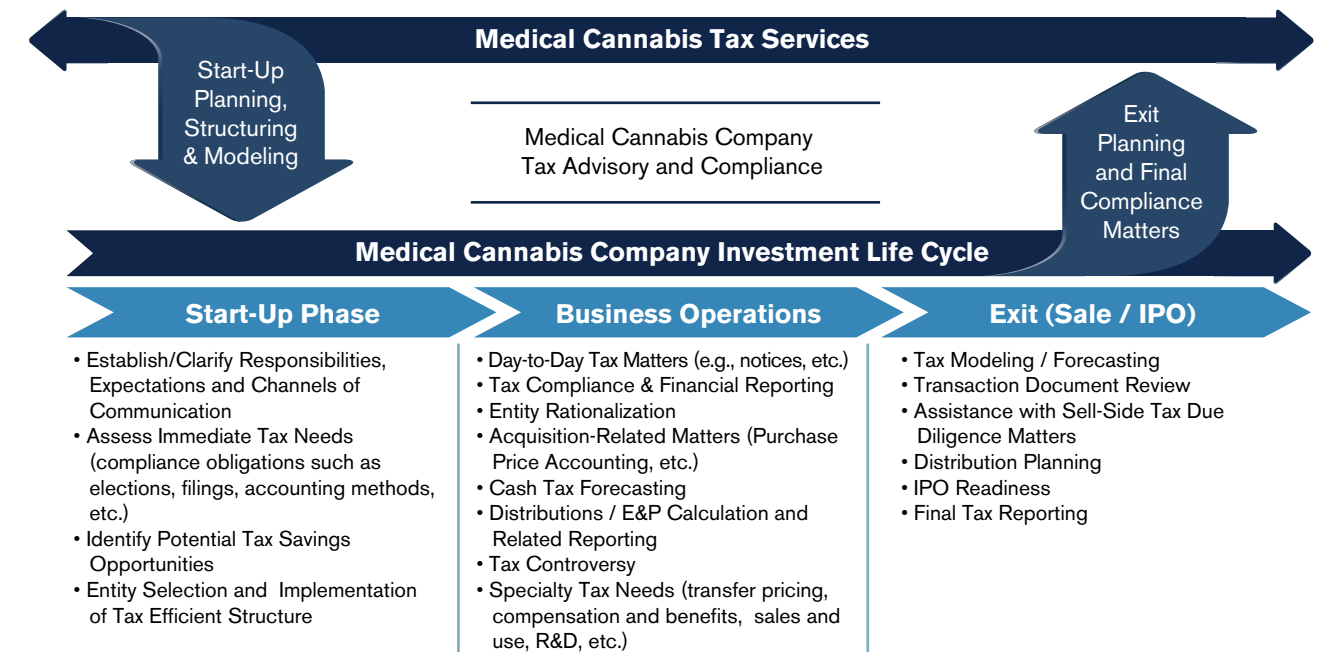
A&M's dedicated medical cannabis tax team understands the unique needs of public and private cultivators and dispensaries, as well as the multistate and international tax issues and risks they face.

Our senior professionals provide full-service tax advisory and compliance services with an emphasis on responsiveness and proven approaches.



ONE PROVIDER, SEAMLESS SERVICE

A&M's integrated approach includes all tax services throughout the company life cycle, from startup planning to exit strategy. Our method builds efficiencies and unparalleled knowledge of the client's business and the industry as a whole.



THE A&M APPROACH

We provide seamless tax planning, compliance and reporting services that are aligned with A&M's financial, transaction tax and due diligence offerings.

FINANCIAL REPORTING

- Purchase price accounting
- Income tax provision preparation
- Carveout financials
- Uncertain tax position analysis and reporting
- Communication with financial auditors regarding tax accounting matters

TAX COMPLIANCE

- U.S. federal and state corporate, partnership, S corporation and individual income tax compliance
- Assistance with routine federal and state tax notices
- Foreign financial account reporting
- Other information reporting
- Tax sharing agreement / purchase agreement tax obligations
- Preparation of Form 8300

TAX ADVISORY

- Tax structuring and related planning
- Federal, multistate and international tax planning
- Entity rationalization
- Tax filing methodology and obligation review
- Accounting methods
- Research and development (R&D) credits and incentives
- Transaction cost analysis
- Transfer pricing
- Tax controversy
- Compensation and benefits matters
- Sales and use tax
- Supply chain
- Cash handling policies and procedures
- §280E planning / expense allocation methodologies
- Cost of goods sold (COGS) analysis

