

MEDICAL CANNABIS INDUSTRY SERVICES

ALVAREZ & MARSAL TAXAND



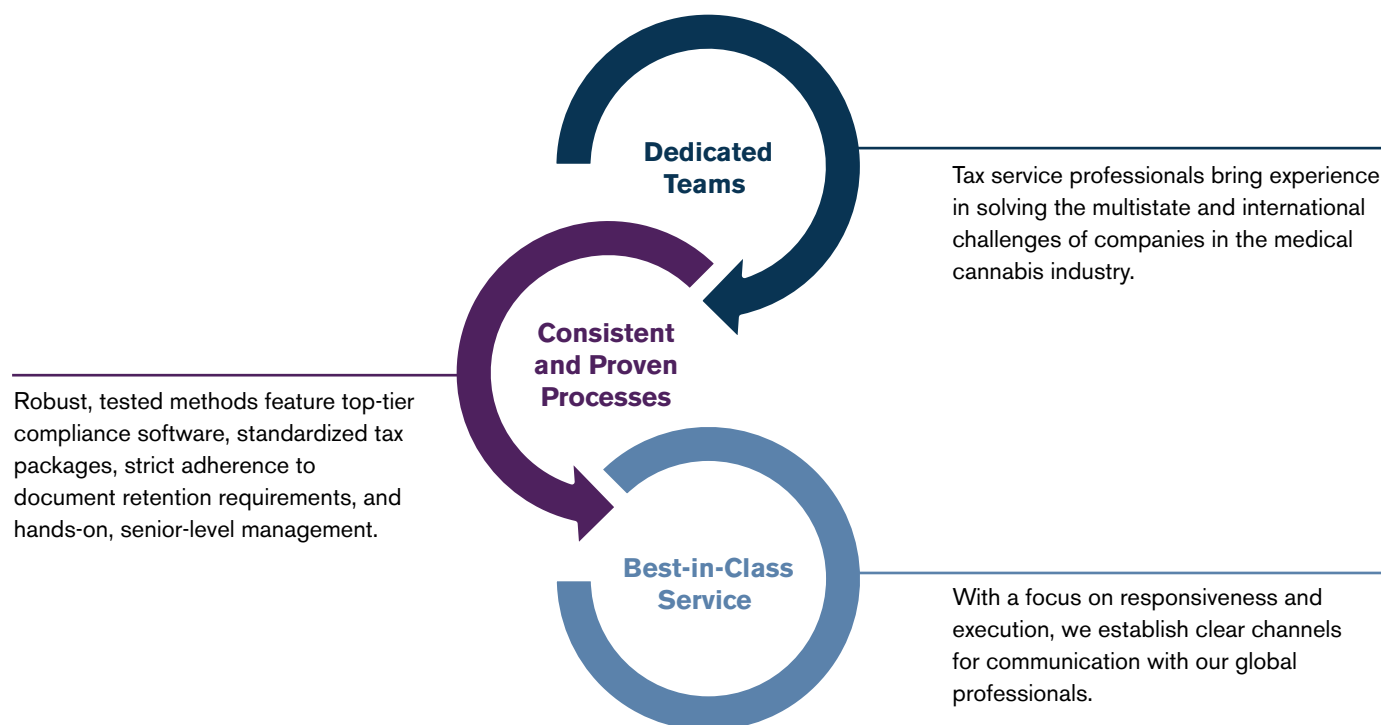
TAXAND

ALVAREZ & MARSAL TAX AND SERVICES FOR THE MEDICAL CANNABIS INDUSTRY



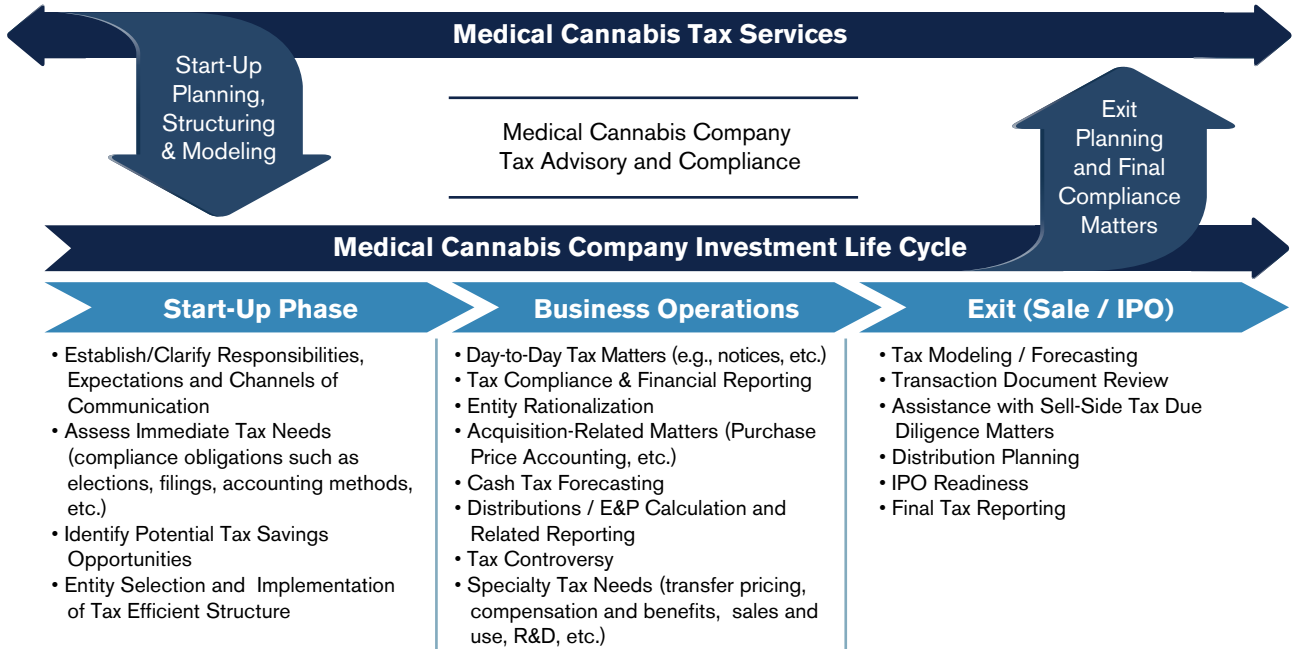
A&M's dedicated medical cannabis tax team understands the unique needs of public and private cultivators and dispensaries, as well as the multistate and international tax issues and risks they face.

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

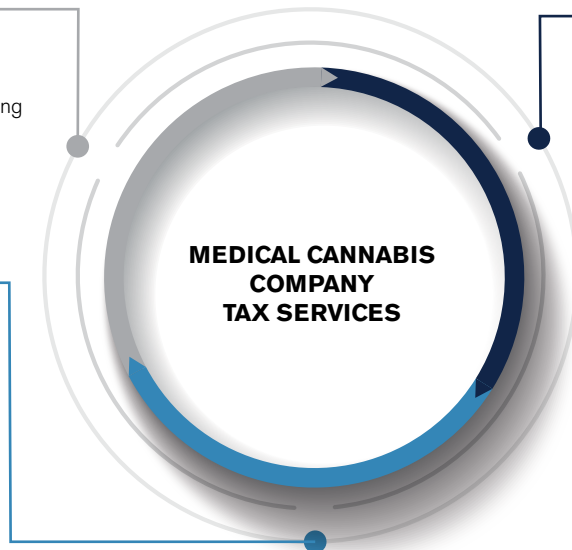
We provide seamless tax planning, compliance and reporting services that are aligned with A&M's financial, transaction tax and due diligence offerings.

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



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.

Follow us on:



When action matters, find us at: www.alvarezandmarsal.com

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