

International Accounting and Tax Services

Compliance Consulting

Expatriate and Foreign National Services



Global Solutions from Habif, Arogeti & Wynne, LLP

**Smart
Solutions**



SMART SOLUTIONS TO HELPING BUSINESSES
 SUCCEED ON A GLOBAL SCALE.

When businesses venture into international markets, the rewards increase — but so do the risks. That's why more and more professionals rely on the expertise of Habif, Arogeti & Wynne (HA&W).

We advise companies looking to expand internationally, as well as foreign-owned businesses looking to operate in the United States. Our specialists provide solutions for everything from accounting and tax issues to corporate structuring and transfer pricing as well as expatriate services and all areas of personal financial and tax planning. We will assign you a top-tier partner who will offer you world-class experience, continuous personal attention, and the desire to help you succeed.

East West Manufacturing has extensive operations in SE Asia. Habif, Arogeti & Wynne assisted us in structuring the company in a way that helped us achieve our business objectives and prevent any IRS headaches. Their international expertise far exceeded my expectations.

*Scott Ellyson
CEO East West Manufacturing*

As an independent member of Baker Tilly International, a network of high-quality independent accounting and business services firms, HA&W is uniquely positioned to offer invaluable advice. This affiliation offers us the resources to address business issues anywhere around the globe. Which means a world of opportunity for you.

International Tax Planning and Compliance

Companies expanding internationally face a dizzying array of tax laws that can vary significantly by country. HA&W has the resources to help you take advantage of every opportunity to minimize your tax burden.

- Advice on international transactions and structures, inbound and outbound
- Transfer pricing studies and consulting
- IRS transfer pricing audits
- International tax compliance requirements
- Strategies for controlled foreign corporations (CFCs)
- Debt and tax export incentives
- Worldwide tax planning
- Managing of withholding requirements and repatriation of earnings
- Optimization of foreign tax credits
- Nexus studies
- Continuous management of your global tax liability

Our State and Local Tax (SALT) Group specializes in all areas of state and local taxes, such as:

- Registration with state agencies
- Completion of personal property tax returns and business licenses
- Location selection considering all relevant tax advantages
- Tax credits and incentives
- Compliance reviews for income and sales/use tax
- Access to extensive state and local tax information across the country through our network of Baker Tilly affiliates

Accounting and Audit Services

As your trusted advisors, we:

- Help identify business risks
- Offer advice for improving controls
- Evaluate accounting issues
- Assess the quality of information used in making business decisions
- Help you achieve your business goals and improve performance
- Examine and attest to your company's financial statements, following the highest professional standards
- Provide international audits using GAAP, IAS or other international accounting methods

Retirement Plan Administration

HA&W can help international businesses create the optimum retirement plan for U.S.-based employees. From a 401(k) to a traditional pension plan, we have the expertise necessary to design, implement and administer corporate retirement programs of all types.

- Retirement plan consulting including for temporary residents
- Plan implementation
- Governmental and regulatory compliance
- Participant communication
- Plan termination support
- Annual plan administration

Expatriate Services

To be competitive in the global market, it's often necessary to send employees abroad. Whether it's for a short trip or a long-term stay, we can help design, implement and monitor successful assignments. From cost control to compensation strategies, and from tax compliance to benefits, we can help employers and employees alike maximize the potential of an international assignment.

- Preparation of domestic and foreign income tax returns
- Designing cost-effective global assignment policies
- Budgeting and accounting for expatriate assignments
- Designing tax equalization policies
- Assignment structuring, including advice on choosing the right employer, determining the appropriate length of assignment, participating in benefit plans, compensation packages that minimize worldwide tax costs, and planning for social security
- Optimization of foreign tax credits and foreign earned income exclusions
- Advising payroll departments on reporting and withholding issues and implementing split payrolls
- Income tax return preparation, including tax equalization to minimize costs while ensuring compliance
- Advice on U.S. and foreign estate and gift taxes
- Retirement planning for those receiving benefits from multiple countries
- Tax planning relating to stock options, pension plans and the sale of non-U.S. assets
- Advice on the tax implications of relinquishing U.S. citizenship or residency

Baker Tilly International

Baker Tilly International is a network of high-quality independent accountancy and business services firms, all of whom are committed to providing the best possible service to their clients across the world, wherever the client needs help. Baker Tilly International has a global reach and is able to provide advice in all major business communities. Member firms are adept at guiding clients through the financial and regulatory requirements of moving into new territories, ensuring that they are not slowed down by confusing or unnecessary bureaucracy.

For further information about Baker Tilly International, please visit www.bakertillyinternational.com.

About Habif, Arogeti & Wynne, LLP

With more than 50 years of experience, HA&W has grown to be the largest independent accounting firm in Atlanta. HA&W is recognized as one of the top accounting firms in the country. The firm is an active sponsor of the Georgia Industry Association (www.georgiaindustry.org) and the Georgia representative of the Manufacturing Services Association, a group of 15 independent accounting firms focusing on manufacturing and distribution clients.

Southern Development Holding, LLC is a real estate development and management company with holdings around the world. We needed an accounting firm that really understood international tax laws and business transactions. HA&W has advised us on ways to minimize our taxes and provide the kind of information that helps us better manage our business and maintain good relationships with our international investors.

*Alexander Volozhin
General Manager
Southern Development Holding, LLC*