



Tax Services

The Tax Department of Alpern Rosenthal consists of a comprehensive group of 70 tax professionals that is comparable in quality and scope to the national accounting firms. Collectively, the Tax Department provides a wide range of services for clients, including tax planning and consulting, representation before taxing authorities, employee benefits consulting, estate planning and state-of-the-art automated tax compliance services.



Alpern Rosenthal currently provides tax services to a diversified clientele and our clients receive a high degree of timely and creative tax planning. Many of our clients operate on multi-state and multi-national levels.

Successful tax planning is dependent on a mix of understanding the client's situation, and keeping current with tax laws and pending tax legislation. We understand our clients and how their specific situation can be affected by changes in proposed tax legislations. Our professionals are constantly keeping up with new developments through a regimented reading program and regular attendance at tax seminars. We often publish articles and lead discussions on new tax issues.

► State and Local Taxation Services

Alpern Rosenthal provides a wide range of state and local taxation services to its clients. Companies doing business in multiple jurisdictions face an increasingly complex and confusing array of inconsistent tax rules.

Alpern Rosenthal provides multi-state taxpayers with cost effective solutions to a wide variety of state and local tax issues through the combined efforts of our local resources, as well as those of our nationwide network of affiliated firms.

Services provided by our State and Local Taxation Department include:

Consulting

- Tax planning
- Advice in structuring transactions; including mergers and acquisitions

Compliance

- Ensuring compliance and avoiding potential penalties in the areas of state income and franchise taxes, local income taxes, sales taxes and gross receipts taxes

Nexus Studies and Apportionment Analysis

- Manage risk and identify opportunities

Sales and Use Tax

- Transaction planning advice
- Audit defense
- Refund claims

Representation Before State and Local Taxing Authorities

- Petitions for relief and/or refunds
- Hearings before administrative agencies

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▶ International Taxation Services

By utilizing the International Taxation Services of Alpern Rosenthal, United States and foreign-based multinational companies have a solution to their international tax needs. These international businesses face a wide range of business and tax issues. These challenges increase in complexity as companies expand their international business operations.



The firm's International Taxation Services helps clients structure their international operations in the most tax efficient manner. In addition, we work with our network of offices around the world to provide high quality, country-specific tax advice.

Alpern Rosenthal has been successful in helping our clients minimize their worldwide tax burdens. We seek to use our experience to help our clients reduce the significant complexity faced when doing business abroad.

Alpern Rosenthal is a member of the Leading Edge Alliance, an international association of more than 160 experienced, independent accounting and business advisory firms with over 450 offices worldwide.

At Alpern Rosenthal, we are an innovative firm dedicated to shaping the long-term relationships that have advanced our clients' businesses.

▶ We offer a broad range of international tax services including:

- Assistance with entering new countries/markets — Providing guidance on local country tax laws, VAT, etc.
- Establishing foreign subsidiaries — Analyzing the consequences of establishing foreign subsidiaries and facilitating contact with local country legal assistance
- Transfer pricing — Providing guidance on acceptable transfer pricing methods and required documentation
- Technology transfer — Assisting with technology licensing issues
- International acquisitions/reorganizations — Working with the U.S. and foreign tax aspects of acquiring a business abroad
- Planning for repatriation of earnings — Providing alternatives which will facilitate repatriation of earnings
- Foreign tax credit utilization — Maximizing foreign tax credit utilization
- Foreign investment in the U.S. — Helping foreign businesses plan for U.S. investment
- IRS representation on international matters — Representation before IRS international examiners or appeals agents
- International tax compliance — Ensuring tax compliance and avoiding potential penalties