

A trusted leader in tax services

About Crowe Horwath LLP

Crowe is one of the largest public accounting, consulting, and technology firms in the United States. Under its core purpose of “Building Value with Values®,” Crowe uses its deep industry expertise to provide tax, audit, advisory, risk, and performance services.

Crowe by the numbers

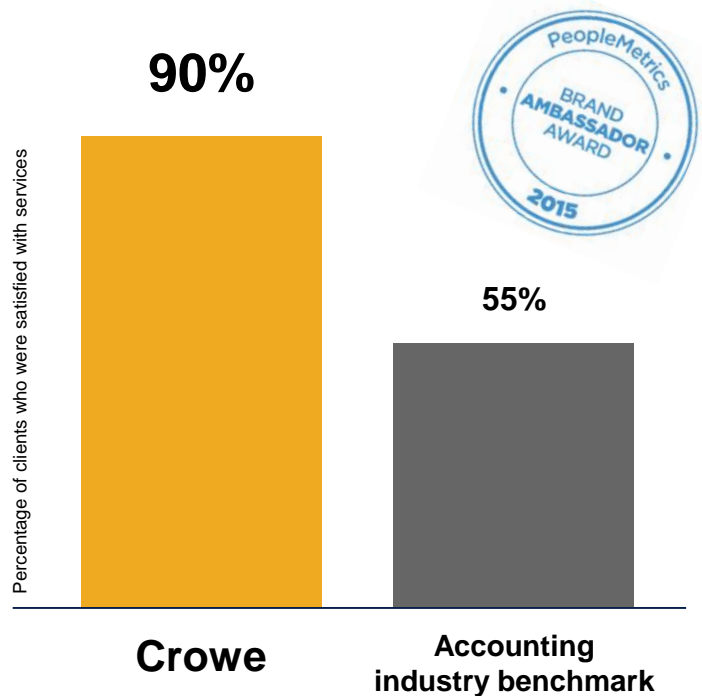
- More than 800 professionals in the tax business unit
- Headquartered in Chicago, Illinois
- Serving clients coast to coast and around the globe with more than 3,500 personnel
- One of only ten U.S. accounting firms subject to an annual inspection by the PCAOB
- The largest independent member of Crowe Horwath International, the seventh-largest accounting network
- Eighth-largest U.S. accounting and consulting firm¹



¹“2017 Top 100 Firms,” Accounting Today, p. 16,
[http://editiondigital.net/publication/?i=390208#{"issue_id":390208,"page":0}](http://editiondigital.net/publication/?i=390208#{)

Exceptional client experience

Outperforming the industry in client experience



Source: Crowe 2015 Client Engagement Satisfaction Index, in association with PeopleMetrics

“Our relationship with Crowe is based on mutual trust, respect, and understanding. You can’t get that with a short-term consultancy.”



**Jeff Noel, Corporate Vice President
Communications and Public Affairs**
Whirlpool Corp.

Structured to bring strong value

- Equal-sharing partner model. We have no direct financial incentives to build personal books of business.
- A centralized organizational structure with no geographic constraints.
 - We are able to pull specialized talent and experienced people from anywhere in the firm to help meet the exact needs of our clients.
 - Organized by service lines of business, so we maintain a consistently high level of technical quality regardless of location.
 - A national office structure for technical quality oversight.



Deep industry specialization

Crowe tax specialists are aligned to a focused range of industries to give us a better view of how businesses succeed in achieving their business goals. As a result, you benefit from solutions delivered by resources with a thorough understanding of your marketplace.

Our tax clients tell us that when our insight, industry knowledge, and technical expertise come together, unmatched service and unique value result.

Key industries in which we specialize are:

- Banking
- Construction
- Financial services
- Food and commodities
- Healthcare
- Higher education
- Manufacturing and distribution
- Technology, media, and communications
- Consumer products and retail
- Not-for-profit
- Private equity
- Retail dealerships

Extensive partner and senior manager involvement

Our engagement budgets are structured to provide 30 percent or more of the total hours to be delivered by the partners and managers. Our partners and managers coordinate with you throughout the year to truly learn the nuances of your business and to provide timely solutions.

Trusted tax advisors

Our specialists offer comprehensive tax consulting and compliance services for all functional areas of tax, including federal, state and local, international, and private client services.

National market position:

Crowe has been recognized as one of the top tax firms by Accounting Today.²

Tax depth and specialization:

The Crowe tax services group comprises more than 700 professionals – many with Big Four experience – fully dedicated to tax specialization.

Experience:

We work with many Fortune 1000, Forbes Global 2000, and Tax Executives Institute (TEI) member companies in our geographic markets.

National Tax Office:

The Crowe NTO leaders are accessible to clients to consult on complex tax issues and assist with resolution as well as represent clients in regulatory disputes.

Federal tax services

- Tax compliance services
- Tax provision consulting and outsourcing
- FASB ASC 740-10 tax reserve analysis
- Research and development tax credit/IRC Section 174 deductions
- Domestic production activity deduction analysis
- Fixed asset solutions/tax depreciation lives analysis
- Cost segregation services
- Meals and entertainment deduction analysis
- Tax accounting methods review and inventory solutions
- Obsolete inventory analysis
- Alternative investment treasury strategies
- Tax M&A transaction services and consulting
- Tax due diligence services
- Transaction cost analysis
- WOTC analysis
- Captive insurance planning

State and local tax services

Income tax

- Tax compliance services
- Effective tax rate planning
- Tax filing position analysis
- Revenue sourcing review
- Economic nexus/tax nexus analysis
- Voluntary disclosure services/audit defense
- Tax-efficient legal structures/entity alignment review
- State domestic transfer pricing analysis
- Net operating loss utilization strategies
- Valuation allowance analysis
- State amended returns/IRS exam changes

Sales and use tax

- Sales and use tax compliance services
- Refund recovery services
- Taxability determinations and matrices
- E-commerce transaction planning utility studies

Property tax

- Property tax compliance services
- Property tax abatement procurement
- Property assessment review and appeal

Credits and incentives

- Business incentives and tax credits procurement
- Statutory tax credit reviews
- Purchase/sale of tax credits

Unclaimed property

- Compliance
- Audit defense
- Planning

International tax services (compliance and consulting)

- Global tax strategies
- Global transfer pricing
- Global mobility services
- Global indirect taxes – VAT/GST
- Global customs and trade

Private client services

- Estate planning
- Business succession planning
- Gift giving
- Retirement planning

Tax expertise delivered with innovation

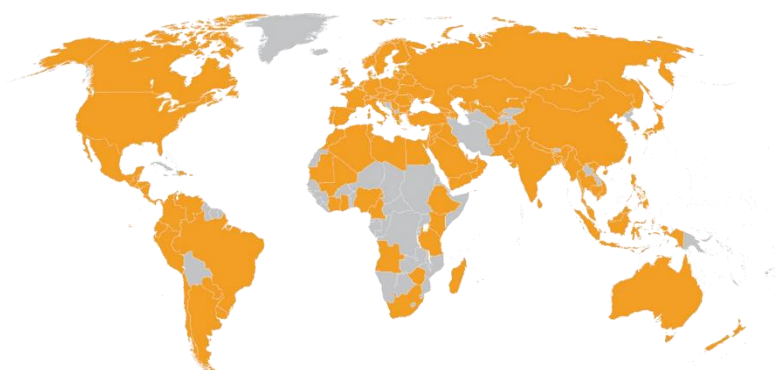
The right application of technology and innovation is essential for today's forward-thinking business. Crowe offers innovative tax technology solutions to help you improve efficiency, reduce risk, and effectively manage tax burden.

- **Crowe R&D Navigator™** automation solution enhances R&D tax data analytics
- **Crowe Use Tax Simplifier™** solution to automate the use tax filing process
- **ONESOURCE™ Tax Provision** automation solution and consulting
- **CSTAR®** (Crowe State Tax Amended Reporting) solution to automate IRS-mandated state adjustments
- **Second Decimal™ FilePoint™** solution to automate the sales tax compliance process
- **ONESOURCE Property Tax** compliance automation solution and service
- **Crowe International Tax Manager™** automation solution for global tax information flow
- **Crowe K-1 Navigator™** automation solution for pass-through entities
- **Crowe POC Manager®** automation solution for construction companies
- **Crowe Interim Tax Provision Calculator** solution for interim financial statement reporting
- **Crowe Credit Income Recovery™** (Crowe CIR) automation solution to mitigate unclaimed property risk
- **CoStar™ Real Estate Manager™** software automation solution for real estate valuation
- **C-TRAC®** solution to help simplify the tax compliance process for not-for-profit organizations

A global tax resource

As an independent member of Crowe Horwath International, one of the largest global accounting networks in the world, Crowe Horwath LLP joins professionals worldwide to provide access to comprehensive knowledge of local accounting principles, tax laws, and business processes.

More than 200 independent member firms, business associates, and correspondent firms.



Crowe Horwath International Global statistics

Countries	130
Offices	> 750
Partners and staff	> 33,000
Revenue	USD > \$3.5B

Source: Crowe Horwath International Global Profile, <http://www.crowehorwath.net/about/globalprofile.aspx>

In accordance with applicable professional standards, some firm services may not be available to attest clients.

This material is for informational purposes only and should not be construed as financial or legal advice. Please seek guidance specific to your organization from qualified advisers in your jurisdiction.