



## Ryan Capabilities

## Client Commitment

"Every client of Ryan has our unconditional guarantee that we will deliver the very best results possible. We won't quit until you are satisfied."

> G. Brint Ryan Chairman and CEO RYAN

## The Ryan Commitment

Since 1991, Ryan has become a leading global tax services and software provider, and the largest Firm in the world dedicated exclusively to business taxes. Although there are many factors that have contributed to our success, by far the most critical is our single-minded focus on and dedication to achieving the highest quality results for our clients.

While our clients recognize that our expertise in tax recovery is world class, they are increasingly focused on prospective tax improvement as the regulatory climate and market dynamics change. We have responded by leveraging tax recovery as a "means to an end," creating opportunity for our clients to achieve greater performance across their total tax function with a new and expanded suite of value-added services.



As always, every client of Ryan has our unconditional guarantee that we will deliver the very best results possible. We won't quit until you are satisfied.

Please contact me directly concerning any aspect of our services or our commitment to you, our client.

We appreciate your business.

S. Bint Ryan

**G. Brint Ryan** Chairman and CEO Ryan 972.934.0022 brint.ryan@ryan.com



#### **Driven by Our Purpose**

To liberate our clients from the burden of being overtaxed, freeing their capital to invest, grow, and thrive.

#### **Guided by Our Values**

#### **PURSUE EXCELLENCE**

I create value through mastery, creativity, and innovation.

#### WIRED TO WIN

I drive exceptional results for our colleagues, clients, and the Firm.

#### **GENEROSITY MATTERS**

I share success with colleagues, clients, and the community.

**BUILD TRUST** I demonstrate respect and trust for others.

INTEGRITY ALWAYS

# Ryani) NUMBERS

Number of clients supported 21,000+

More than 4,100 team members worldwide

97% Ryan represents 97% of the Dow Jones Industrial Average companies



#### Ryan was selected to the Inc. 5000 list of fastest-growing private companies in America

## Ryan has the most comprehensive suite of integrated tax services available today, including:

- Abandoned and Unclaimed
  Property
- Business License Tax
- Canadian Tax Services
- Communications
  Transaction Tax
- Credits and Incentives
- Employment Tax
- Fuels and Excise Tax
- Income Tax
- Insurance Tax

- International Tax
- Property Tax
- Ryan Advocacy
- Severance Tax
- State Income and Franchise Tax
- tax.com<sup>®</sup> Software
- Tax Compliance
- Tax Technology
- Transaction Tax
- Transfer Pricing
- Value-Added Tax



Ryan's Net Promoter Score® ranks above the world's most respected companies

Our industry experts recover more than \$2.5 BILLION in annual savings for our clients

With strategic offices across the world, Ryan represents Global 5000 clients in more than 60 countries with multiple international locations.

Office Locations
 Corporate Headquarters

#### RATING (5-POINT SCALE)

Source: Qualtrics LTM through July 2023



#### Award-Winning Tax Services

Achieving Market Leadership Through Workplace Innovation, Employee Development, and Client Service Excellence



#### **Customer Service Institute of America**

Ryan is the first company ever awarded the prestigious International Customer Service Standard Gold Certification. This exclusive, three-year certification is the result of an extensive review of Ryan's client service and quality management processes.

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#### **ATD BEST Award**

Ryan is a seven-time recipient of this prestigious award recognizing organizations that demonstrate enterprise-wide success through world-class organizational training and a company culture of employee learning and development.



#### **Great Place to Work Awards**

Ryan is recognized as a Great Place to Work in North America, Europe, and India.



## Ryan is a trusted advisor to many of the world's bestknown, best-run businesses. Merican Airlines



CHRYSL

















Raytheon



Tim Hortons.







## Service Excellence

"Ryan has secured millions of dollars in tax savings for Chrysler, consistently providing outstanding client service and value."

Kevin M. Danielson Senior Manager, Indirect Taxes and Audits CHRYSLER

## International Capability. Local Expertise.

Since our founding, we have built one of the most experienced teams of tax professionals ever assembled. Our practitioners include legislators, former administrative law judges, tax policy officials, former tax auditors, attorneys, statisticians, and other professionals with many years of multijurisdictional tax experience.

At Ryan, we represent more than 21,000 global clients in over 60 countries. From challenging income tax assessments in New York to executing innovative franchise tax planning strategies in Wisconsin, and settling property tax disputes in Ontario to implementing tax automation solutions in London, Ryan has successfully represented clients in every major taxing jurisdiction and recovered billions of tax dollars for our clients.

We're aggressive, but professional. We understand the importance of constructive relationships with taxing authorities and economic development officials. We also understand that respect is earned. And sometimes, disputes can't be resolved through simple negotiation. In those cases, we're prepared to fight for our clients' interests for as long as it takes. In conjunction with the tax practices of the most distinguished law firms, we have successfully litigated dozens of tax cases. In summary, our clients' interests are our interests. With our help, you pay only the taxes you owe. No more. No less.

### When Clients Come First, Profits Will Follow

Our commitment to client service means that our clients' priorities are our priorities. And our clients appreciate the difference our approach provides. Our unique and innovative Quality Assurance Program ensures that our services are consistently performed at the highest level possible, engagement to engagement, and client to client. No other firm in the industry maintains a fully dedicated Quality Assurance team focusing exclusively on the high-quality delivery of tax consulting services.

Our Quality Assurance team reviews randomly selected and/or targeted client engagements to ensure that our work product is thorough, consistent, innovative, and professional. This approach is specifically designed to ensure that our clients can expect the same high-quality tax consulting services from every Ryan office, every engagement team, and across all disciplines. Like our entire Firm, the Quality Assurance team is dedicated to our key mission of providing our clients with the most effective and thorough taxpayer representation possible.

Perhaps the greatest value we provide to our clients is the transfer of knowledge. We believe that the more we educate our clients, the stronger our relationships with them become. So as we work through particular tax issues with our clients, we share what we know and pass on our knowledge to them in the form of training and ongoing support. And there's no place at Ryan for overpowering salespeople. We rely on enthusiastic and highly motivated technical specialists who make it their business to know the factors that affect yours.



Ryan is the first company ever awarded the prestigious International Customer Service Standard Gold Certification. This exclusive, three-year certification is the result of an extensive review of Ryan's client service and quality management processes.

"Ryan's ICSS Gold Certification, combined with its first-place ranking in the International Service Excellence Awards, clearly demonstrates the Firm's commitment to superior client service."

Christine Churchill Founder and CEO CUSTOMER SERVICE INSTITUTE OF AMERICA





## Specialists in Tax Services

We've built a premier portfolio of Global 5000 clients who rely on Ryan year after year for innovative tax advisory and consulting services. And it's our focus on providing outstanding client satisfaction that drives the services we've launched to support client needs in every aspect of state, local, federal, and international tax.

We've achieved great success helping shape legislative, regulatory, and judicial issues impacting tax matters across North America. For example, during the 83rd Texas Legislative Session, Ryan Advocacy represented hundreds of movie theaters in the state that were being taxed on the portion of their box office receipts that actually are paid to the studio that owns the movie. The Ryan Advocacy practice is the only lobby group in Austin that focuses exclusively on tax legislation, regulations, policies, and procedures. Staffed by well-connected, highly seasoned government affairs professionals with extensive experience in tax policy, Ryan Advocacy represents Fortune 100 companies on a variety of tax issues with an impressive record of success.

From our participation on the Michigan Business Tax Restructuring Task Force, which worked with the Michigan Legislature and Michigan Department of Treasury on one of the most sweeping tax law changes in that state's history, to our membership on the Georgia House Comprehensive Tax Reform Study Committee, Ryan works diligently to effect favorable tax legislation and policy and to play a key role in opposing unfavorable tax initiatives.

While tax services are only a sideline at the national accounting firms, it's all we do. We offer strategic advantages that are unmatched by ordinary accounting and consulting firms. Significantly, our services are not restricted by the Sarbanes-Oxley Act of 2002. We do not perform audits, attest work, or render opinions on financial statements. Because of our exclusive focus on tax services, we serve as your advocate, without cumbersome regulatory restriction or the need for Audit Committee approval.

"Ryan has been a valued partner of H&M during our growth, helping us navigate the complex sales landscape and minimize our tax liabilities."

Chelsea Wharton Chief Financial Officer, Canada H&M



### Superior Professionals

Ryan is owned and managed by a group of Principals with many years of multijurisdictional tax experience, including legislators, former administrative law judges, tax policy officials, former tax auditors, attorneys, statisticians, and other professionals.

#### **Board of Managers**



**G. Brint Ryan** Chairman and CEO Ryan, LLC



**Fred Crawford** Former Senior Vice Chairman and CEO AlixPartners



Matt Cwiertnia Partner and Co-Head Ares Private Equity Group



**Douglas R. Deason** President Deason Capital Services



Kevin Hassett Vice President and Managing Director The Lindsey Group



The Jones Firm



**Ginny B. Kissling** *Global President and COO Ryan, LLC* 



Zach Levitt Senior Principal ONEX



**Rahul Merchant** Director Dallas Venture Capital



Amir Motamedi Managing Director Onex



**David Poer** Former Chairman and CEO Marvin F. Poer and Company



**Gerry L. Ridgely, Jr.** Executive Vice President Ryan, LLC



**Lee A. Spirer** *Executive-in-Residence Warburg Pincus, LLC* 



**Abraham Zilkha** Partner Ares Private Equity Group

Presidents and Practice Leaders

**Ian Boccaccio** Principal and Practice Leader, Income Tax

Kevin Cappock Principal and Practice Leader, Employment Tax

**Tony Chavez** Principal, Chief Sales and Marketing Leader, Platforming

Damon Chronis President, U.S. Operations

**Joshua D. Cohen** Principal and Practice Leader, Transaction Tax Suzanne C. den Breems Principal and Practice Leader, VAT Compliance, Consulting, and Recovery

**Owen Evans** Principal and Practice Leader, Tax Compliance Servic<u>es</u>

**Richard D. Fosburg** Principal and Practice Leader, Property Tax Management

**Jon Graham** President, Australia

Sam Guevara Principal and Global Practice Leader, Tax Technology Ken Kotch Principal and Practice Leader, Captive Insurance

Shane Moncrief Principal and Practice Leader, Property Tax Consulting

Brendan Moore President, Ryan International

Mark A. Paolillo Principal and Practice Leader, Abandoned and Unclaimed Property

**Holly Reed** Principal and Practice Leader, Ryan Advocacy Garry Round President, Canadian Operations

Brian Stromen Principal and Practice Leader, National Tax

Jon C. Sweet President, European and Asia-Pacific Operations

Matt Travis Principal and Global Practice Leader, Severance Tax/Royalty

Sharon Welhouse Principal and Practice Leader, Credits and Incentives "Ryan has demonstrated their value during our Texas sales and use tax engagement by not only identifying and obtaining material sales and use tax overpayments, but then assisting our plant personnel with material reductions of the proposed audit assessment."

Kenneth B. Choi Director, State and Local Taxes CAMPBELL SOUP COMPANY



### Superior Professionals—Superior Results

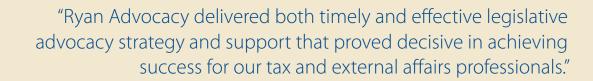
#### A tradition of exceeding our clients' expectations

Every client is important to us. To effectively represent their businesses, we must thoroughly understand their industries, and every member of our Firm recognizes this. That's why, from our newest team members to our founding Principals, each of us at Ryan is committed to serving our clients with the highest degree of professionalism and the most proficient technical ability possible. We continue to build Ryan by recruiting the top graduates from the best university programs in accounting, business administration, finance, and law. We teach them the nuances and intricacies of state, local, federal, and international tax through our innovative and proprietary Professional Development Program. We train them in the latest tax developments and technology. And we never stop training them. We do all this to ensure they can live up to our unusually high standards of providing our clients access to the highest level of industry knowledge and expertise available.

Even with very rapid growth, we enjoy the lowest turnover in our industry among major firms. We retain an enviable percentage of our professionals because we treat them with the same respect we expect from them. Our approach means that our practitioners establish long-term, in-depth, professional relationships with our clients. Our managers thoroughly understand our clients' businesses because they work with them year after year. It means the professional who serves you today is the professional who will serve you tomorrow and into the future.

Our practitioners are industry thought leaders and have written for prestigious publications such as the *BNA Tax Management*<sup>®</sup> *Multistate Tax Portfolio Series*, a comprehensive resource providing authoritative analysis, state-specific information, and practice documents for use in state tax planning. We have also written for and contributed to CCH<sup>®</sup> INCORPORATED's *Guidebook to Texas Taxes*. We author a series of books published by Wolters Kluwer Limited, including *Value-Added Taxation in Canada: GST, HST, and QST*, which is now in its sixth edition. Ryan professionals are sought-after presenters at virtually every major professional tax conference, including those held by the Council On State Taxation (COST), the Institute for Professionals in Taxation (IPT), the Chartered Professional Accountants of Canada (CPA Canada), and the Tax Executives Institute, Inc. (TEI).

At Ryan, we have realized the need to integrate legislative expertise with tax services. Our leadership team includes several current and former legislators with years of tax experience. We understand the nuances of the various taxing jurisdictions where our clients operate. Our team works with taxing authorities to ensure that our clients remain compliant and pay only the amount of tax they owe.



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Archie Schaffer III Senior Vice President, External Affairs TYSON FOODS



"Ryan has been a trusted partner that has delivered substantial value and tax savings for many years, while sharing their vast knowledge and strategic advice across multiple tax areas."

> Lowell Griffin Tax Director SWIFT TRANSPORTATION

### Comprehensive Tax Practice Areas

## Providing a full range of state, local, federal, and international tax services

Ryan's practice includes expertise in every major area of taxation. We have the largest Transaction Tax practice in North America, specializing in multistate sales and use, gross receipts, and Canadian provincial sales taxes. Our Sales and Use Tax practice has the largest oil and gas exploration and production group of its kind. Our sampling analysis and evaluation is recognized as the leading practice in its field.

Our leading global Property Tax practice values and represents billions of dollars of our clients' business, personal, and real property assets. The implementation of our innovative and well-documented valuation cases has resulted in substantial tax savings for our clients. We take the time to understand our clients' businesses. Ryan's multidisciplined accredited appraisers continually develop and refine our appraisal processes and methodologies to address the effects of evolving technologies, environmental regulation, environmental contamination, and economic obsolescence affecting the value of our clients' assets.

Our State Income and Franchise Tax experts provide services from audit defense to complete business reorganizations. The services we offer dramatically reduce the tax burden of businesses operating in both single and multiple jurisdictions. We use innovative and proprietary techniques to accomplish the lowest tax liability possible. Our Federal Income Tax practice provides federal tax compliance and reporting solutions that streamline client processes and provide greater data accuracy and internal controls.

Ryan's Credits and Incentives professionals have extensive experience securing credits and negotiating incentives and have collectively secured millions of dollars for our clients in a wide range of industries.

Our Abandoned and Unclaimed Property practice is one of the largest in the United States. We help our clients navigate the maze of unclaimed property laws, identify and quantify liabilities, and develop a strategy to minimize exposure.

Our Severance Tax practice represents a majority of the oil and gas industry with experience in all facets of oil and gas taxation, including governmental auditing experience, "Big Oil" staff and management experience, and national public accounting experience. This breadth of expertise ensures that our professionals understand all aspects of tax incentives and compliance—from identification through application and implementation to reporting.

Our Tax Technology practice is one of the largest in the industry, delivering the most comprehensive and effective suite of technology services available today. Whether it's the automation of tax return preparation or the full-scale implementation of a tax decision-making software application, our technicians help clients realize the full potential of tax technology solutions.

"For more than five years, Ryan has been our 'go-to' tax advisor. We rely on Ryan's innovative approach and vast expertise for all of our state and local tax needs, including sales and use tax, property tax, credits and incentives, compliance, and more."

Mark Nunneley Chief Accounting Officer ASHFORD HOSPITALITY TRUST, INC.



"Ryan's integrated tax services delivered outstanding value and substantial savings in multiple tax areas, including sales tax, payroll tax, and customs duty."

Greg Sakowski Chief Financial Officer HUTTON



## Outstanding Value

"Through a comprehensive suite of ongoing support services that provide immediate answers to tax questions, customized training seminars, and online resources, Ryan continues to deliver The Hershey Company outstanding value well after the completed engagement."

> Russell Thomas State Tax Manager THE HERSHEY COMPANY

## End-to-End Tax Services

With more than 70 global tax services, Ryan's expertise in every major tax area is second to none in the industry. Last year alone, our multidisciplinary approach resulted in \$2.5 billion in tax savings for our premier global clients. Our integrated tax services improve overall tax performance and create greater opportunities to measure and improve your efficiency, develop a more strategic approach to tax, and deliver outstanding value to your shareholders.

#### **Alternative Compliance Procedures**

Ryan assists with the evaluation, development, negotiation, and implementation of alternative compliance procedures, such as managed audits, managed compliance, contract auditors, and alternative reporting procedures.

#### Audit Representation

We represent our clients' interests during tax audits to ensure they pay only what's fair.

#### **Litigation Support**

We provide litigation support and expert witness testimony to assist in resolving tax controversies.

#### **Predominant Use Studies**

We provide utility usage studies to a variety of clients to support their claims for exemptions on sales tax for purchases of utilities, such as electricity and natural gas. These studies establish the predominant use of electricity or natural gas through a single meter for processing, manufacturing, fabricating, or other noncommercial use.

#### Sampling Analysis and Evaluation

Ryan's Sampling Analysis and Evaluation service is one of the leading practices of its kind. We have significant influence on the statistical and nonstatistical sampling methods used by many taxing authorities. Our professionals intuitively comprehend and evaluate the structure and methodology of audit examinations to develop strategic tax reduction techniques and ensure that our clients' interests are protected during tax audits. These techniques include expanded audit samples, post-audit stratification, and differential analysis, among others.

#### **Strategic Planning**

The best defense is a strong offense. We assess our clients' tax positions and develop strategic planning opportunities, including transaction structuring, business reorganization, and alternative filing positions.

#### Tax Compliance Outsourcing

We provide a comprehensive suite of outsourced or cosourced tax compliance services designed to meet your internal Sarbanes-Oxley requirements. Our Tax Compliance practice includes the full spectrum of compliance services, including account reconciliations, data conversions, returns preparation, and tax payments processing.

#### Tax Refunds

Our professionals perform comprehensive transaction audits to recover overpayments resulting from court decisions, policy changes, and compliance errors.

#### Tax Research

Ryan handles all areas of tax research, documentation, system configuration, and training. We maintain a comprehensive tax research database that includes topics for numerous industries related to sales and purchases.

#### Tax Systems Implementation

Our technicians assist clients with implementation of new tax reporting and compliance systems. We are certified trainers and on-site support technicians for the leading tax software products.

#### Voluntary Disclosure and Registration

We represent our clients' interests before appropriate taxing authorities to correct compliance oversights and complete registration at the lowest possible cost. In some cases, prospective registration can be accomplished.

## Technical Expertise

"Ryan's diligent approach to dispute resolution is outstanding. They have provided extraordinary value and substantial savings for Cintas. They were able to take over a critical situation and produce exceptional results."

> Scott D. Clark Tax Director CINTAS

## Emphasis on Technical Expertise

We understand the complex environments in which our clients operate. We understand the unique provisions of the tax codes in the jurisdictions where they conduct business. We stay current with the latest rulings and changes in tax law as they apply to our clients' businesses. And our efforts translate into significant tax savings and superior results for our clients. Simply put, our commitment to excellence and utilization of sophisticated technology ensure that we're more thorough, efficient, and effective than our competitors. We don't simply review our clients' records for tax reduction and tax-saving opportunities; we scour them. And the results speak for themselves.

#### **Credits and Incentives**

- \$50 million in tax and infrastructure cost savings for a manufacturer of plastics products
- \$15.9 million in enterprise zone refunds for a major oil company
- \$5.2 million in tax and other savings for a garage door manufacturer
- \$4.5 million in tax and other savings on a consolidation project for a consumer products manufacturer
- \$3.8 million in tax savings for a plastic, polyurethane, and sealant manufacturer
- \$2.2 million in grants and tax credits for an investigative and support services company

#### **Fuels and Excise Tax**

- \$2.2 million in tax refunds for a major airline company
- \$.9 million in tax refunds for a major concrete company
- \$.8 million in tax refunds for a major helicopter company
- \$.6 million in tax refunds for a major electric utility company

#### **Income and Franchise Tax**

- \$100 million in tax savings for a leading technology company
- \$27 million in tax savings for a major aerospace defense company
- \$13 million in tax refunds for an oil and gas exploration and production company
- \$10 million in tax refunds for a gas transportation company
- \$1.2 million in tax refunds for an auto manufacturer
- \$.3 million in tax refunds for a medical supply manufacturer

#### **Property Tax**

- \$12.5 million in tax savings for a major chemical manufacturer
- \$9 million in tax savings for an electric power generation company
- \$5 million in tax savings for a major financial institution
- \$3.4 million in tax savings for a media conglomerate
- \$2.1 million in tax savings for a major paper manufacturer
- \$1.8 million in tax savings for a wire and cable manufacturer
- \$1 million in tax savings for a large retail company

#### Sales and Use Tax

- \$80.3 million in tax savings for a major defense contractor
- \$70.4 million in tax savings for a major cable company
- \$48.6 million in tax savings for a major retailer
- \$38.1 million in tax savings for a major healthcare company
- \$36.4 million in tax savings for a major financial institution
- \$32.3 million in tax savings for a major energy services company
- \$24.6 million in tax savings for a major high-tech equipment manufacturer
- \$23 million in tax savings for a major commercial airline

#### Severance Tax

- \$47 million in Texas severance tax refunds for a large, independent oil and gas producer
- \$35 million in multistate severance tax refunds for a midsize, independent oil and gas producer
- \$15.8 million in tax credits for an integrated global energy company
- \$6.1 million in tax credits for a large, independent oil and gas producer
- \$5 million in tax credits for an integrated global energy company

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## Improved Efficiency

"Ryan has provided BASF outstanding value by recovering overpaid taxes while identifying and implementing tax automation solutions, streamlining tax decision processes, and integrating industry-leading tax software to improve our tax performance."

> Frederick W. Jenkin Manager, Sales and Use Tax Audits and Special Projects BASF

## Advanced Technology and Software

#### Automation solutions for transforming your company's tax function

Ryan is well versed in the world of tax technology and software, assisting clients with a wide array of technology solutions designed to improve productivity and profitability. We have developed substantial, proprietary software applications and database tools that have helped us become the most efficient and thorough firm in the business.

For example, we've developed TaxDecisionERP®, an integrated software solution that automates multistate use tax calculations. This allows our clients to minimize tax overpayments, avoid penalties from underpayments, improve cash flow, eliminate labor hours spent manually calculating and correcting use tax, and enhance their audit and traceability tools for Sarbanes-Oxley Act documentation and control. TaxDecisionERP generates real-time calculations as goods are issued and services are delivered, empowering your accounting and tax professionals with the ability to enhance your company's bottom line. We pioneered many of the most innovative techniques in the industry using electronic data and information available under freedom of information statutes. Our computer-assisted sampling models are simply unmatched from a technical standpoint. Our integrated suite of tax calculation, rate look-up, sales and use tax compliance, and certificate management applications improves efficiency and eliminates the pain points in your tax processes. And our leading abandoned and unclaimed property compliance system, Tracker® PRO, is the leading application of its kind in the world.

Our Tax Technology practice is one of the largest in the industry. Whether it's the automation of tax return preparation or the full-scale implementation of a tax decision software application, our technicians help you realize the full potential of tax technology solutions. We help our clients with strategy and deployment of value-added tax (VAT) services, including enterprise resource planning (ERP) support, and all technology-related needs to facilitate VAT calculation, reporting, and outsourcing. We also consult with our clients on managing the VAT component of international process and control reviews as required by Sarbanes-Oxley.

Combining powerful software applications with our industry-recognized tax system implementation and recovery services delivers tremendous added value to our client engagements.

"Ryan has dramatically improved our bottom line by recovering substantial tax revenue for LCBO. More importantly, their process improvement plan outlined a blueprint for achieving greater performance across our overall tax function."

Carol Lyons Controller LIQUOR CONTROL BOARD OF ONTARIO (LCBO)



#### About Ryan

Ryan, an award-winning global tax services and software provider, is the largest Firm in the world dedicated exclusively to business taxes. With global headquarters in Dallas, Texas, the Firm provides an integrated suite of federal, state, local, and international tax services on a multijurisdictional basis, including tax recovery, consulting, advocacy, compliance, and technology services. Ryan is an 11-time recipient of the International Service Excellence Award from the Customer Service Institute of America (CSIA) for its commitment to world-class client service. Empowered by the dynamic *myRyan* work environment, which is widely recognized as the most innovative in the tax services industry, Ryan's multidisciplinary team of more than 4,100 professionals and associates serves over 21,000 clients in more than 60 countries, including many of the world's most prominent Global 5000 companies. More information about Ryan can be found at ryan.com.



Award-Winning Tax Services For additional information 1.855.RYAN.TAX

#### ryan.com

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