



## Minimizing Property Tax Liabilities in the Telecommunications Industry

“Change” is the one constant occurring in today’s telecommunications industry. New entrants, mergers, acquisitions, advances in technology, and outdated government regulation and taxation create daunting challenges for companies operating in this dynamic industry. Tax compliance and minimization programs are critical to success.

Ryan has built one of the most knowledgeable teams of property tax specialists dedicated to solving the complex challenges of the telecommunications industry. We provide a custom designed, comprehensive program to help minimize property tax liabilities and improve the efficiency and effectiveness of property tax compliance for clients operating in the telecommunications industry.

### Ryan’s Compliance Outsourcing Services for Improved Efficiency

- |   |                          |
|---|--------------------------|
| ➤ Rendition and annual return preparation | ➤ Audit support          |
| ➤ Abatement and exemption compliance      | ➤ Accrual preparation    |
| ➤ Assessment analysis                     | ➤ Incentives negotiation |
| ➤ Tax bill administration                 |                          |

### Ryan’s Consulting Services for Tax Minimization

- Asset and inventory reviews to determine proper reporting
  - Examine asset capitalization for identification of nontaxable costs and proper asset classification
  - Secure appropriate categorizations for advanced depreciation
  - Review economic lives, cost trends, and depreciation factors
- Unit valuations and cost of capital reports
  - Intangibles recognition and value contribution
- Application of proven valuation methods to accurately identify, measure, and document all forms of obsolescence (physical, functional, external)
- Effective representation of your properties at the state and local level

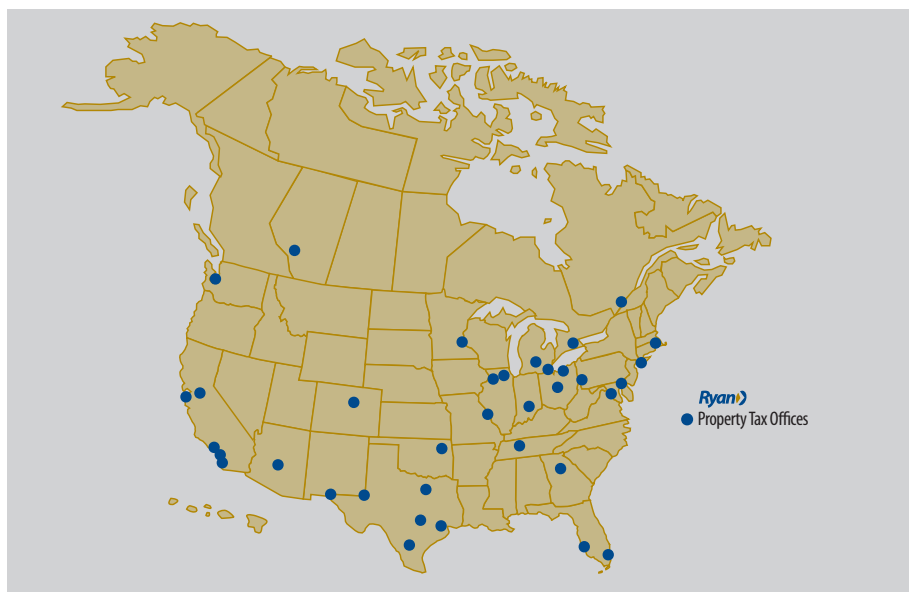


### Telecommunication Segments We Serve:

- Broadband
- Cable Television
- CLEC
- Data Centers
- FTTx
- ILEC
- Next Generation Carriers
- Voice over Internet Protocol (VoIP)
- Wireless



**National Presence. Local Expertise. Industry Focus.**



**Our Strength is Our People**

Ryan has the largest property tax practice in North America, with more than 700 professionals in 35 cities and relationships in nearly every jurisdiction. Our experience is unmatched by any other national, regional, or local provider.

Our client service teams provide North American coverage backed by local knowledge and relationships, supported by specialized telecommunications industry expertise. Our professionals are the most respected in the industry, having earned CMI, ASA, and MAI designations backed by many years of experience as former assessors, attorneys, appraisers, economists, engineers, and more.

**The Ryan Advantage**

Ryan clients benefit from a single point of contact, transparent and responsive communication, and web-based technology for 24/7 access to information. Our rigorous internal operating procedures ensure work quality and uniformity to help our clients manage and mitigate risk while achieving maximum tax savings.

**Winning Results for Ryan Clients**

**\$5,800,000 in tax savings for an FTTx provider**

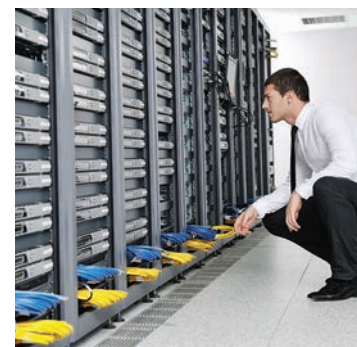
*Value reductions related to underutilization, income shortfall, and inequity under fair market value standards*

**\$3,500,000 in tax savings for a large nationwide carrier**

*Reduced assessed values using obsolescence and excess capacity analysis*

**\$2,100,000 in tax savings for a regional flat rate carrier**

*Successfully managed an audit and countered with a value appeal related to replacement cost new issues*



**Key Indicators for Tax Reduction Opportunities:**

- Obsolescence associated with technology disruption
- Development of replacement cost new
- Identification of software and other key intangibles
- Economic impact of the commoditization of voice and data
- Fair value and equity analysis resulting from mergers and acquisitions
- Unit value appraisals

**Award-Winning Tax Services**

For additional information  
**1.855.RYAN.TAX**  
**[www.ryan.com](http://www.ryan.com)**