



Transfer Pricing Services

As taxing authorities worldwide increase their scrutiny of multinational structures and cross-border transactions, Ryan's comprehensive suite of transfer pricing services enables multinational businesses to proactively and efficiently manage the ever-changing global legislative and regulatory requirements and the growing potential for audit assessments. Our professionals address the business impact of cross-border transactions, as well as provide effective solutions that improve client profitability and reduce overall global tax liabilities by optimizing intercompany pricing from an operational and multinational tax perspective.

We understand our clients' business objectives and leverage our technical expertise in global transfer pricing principles to identify the proper balance in pricing cross-border transactions. Our ability to complement this expertise with our strategic approach and thorough understanding of international and value-added taxes ensures the highest level of value and delivery of client results.

Ryan's Transfer Pricing Services Overview

▶ **Transfer pricing reviews and cost-effective documentation solutions**

Ryan's transfer pricing services help multinational companies achieve business objectives while satisfying compliance and audit requirements. Ryan identifies and addresses the transfer pricing implications and issues present in our clients' transactions. The Ryan Transfer Pricing model focuses on efficiencies for our clients: (1) we utilize a single point of contact on all global engagements; (2) we employ a proactive approach for tax saving ideas from lessons learned during the documentation process; and (3) we are more cost effective than our competitors. With seasoned professionals located across the globe, we integrate our transfer pricing expertise with international tax planning and value-added tax (VAT) planning and recovery to bring immediate improvement to your company's margins.

▶ **Intellectual property (IP) development and licensing planning**

Ryan employs a unique business model for identifying hidden intangible value by leveraging our Firm's deep income tax expertise to bring enhanced IP solutions to our clients. These solutions incorporate cross-border licensing, research and development (R&D), and cost sharing of global intangibles while leveraging the Advanced Pricing Agreement (APA) or ruling approach, where appropriate, to enhance tax and financial reporting certainty.

▶ **Intercompany financing solutions**

Ryan has developed a low-cost methodology to efficiently provide documentation to support intercompany financing arrangements of all types. Our approach leverages accepted financial industry models and provides effective, global support for intercompany loans for companies in all types of industries.

▶ **Supply chain management planning**

We understand that transfer pricing is one of the principal requirements for effective supply chain management. Ryan's "business first" approach to supply chain planning opportunities ensures that our clients' commercial objectives are coordinated with the right transfer pricing, VAT, customs, and international income tax planning strategies.

▶ **Advanced pricing agreements**

By proactively managing negotiations with local country and United States tax authorities, Ryan obtains up-front agreement on certain cross-border transactions and secures pricing for future years. This approach can provide clients with years of reporting certainty regarding the tax treatment of complex arrangements.

▶ **Global audit support**

Ryan provides transfer pricing, audit support, and audit defense to global clients across multiple industries worldwide. Our meticulous approach to managing global transfer pricing audits and examinations includes pricing analysis, as well as global dispute resolution and litigation support.

Transfer Pricing Technology Solutions

Ryan's Tax Technology team helps multinational companies evaluate, select, and implement transfer pricing technology solutions to transform the transfer pricing process from reactive to proactive. Multinational companies rely heavily on spreadsheets and stand-alone databases to manage the data collection and calculations required to meet transfer pricing compliance and reporting requirements. We give you the tools to own the data and calculations and provide high-level analytics to manage transfer pricing throughout the year.

Recently developed software solutions enable multinational companies to manage their transfer pricing with real-time data and produce meaningful projections of future business strategies. Ryan's Tax Technology team works hand-in-hand with software vendors to implement solutions that enable inter-period shifts in transfer pricing, which provides the best benefit to the company and maintains compliance with company policy.

Ryan's Strategic Difference

Ryan provides transfer pricing services to clients across multiple industries worldwide for tax technology solutions. Unlike other firms, Ryan provides a seamless approach with a mix of both transfer pricing and tax technology expertise. Our teams work together to offer you the best solution for your circumstances.

Ryan is pleased to bring state-of-the-art technology to transfer pricing. Our many years of experience, broad expertise, and collaborative approach deliver a superior solution.



Ryan, LLC, Ryan ULC, Ryan Tax Services UK Limited, Ryan Tax Consulting Services Ireland Limited, Ryan Tax Services Hungary LLC, Ryan Netherlands B.V., Ryan Tax Services Australia Pty Limited, and Ryan Tax Services Singapore Pte. Ltd. provide clients with tax consulting, recovery, compliance, advocacy, technology and other client-related professional services. Ryan, LLC is a member firm of Ryan International, a Swiss Verein. Ryan ULC, Ryan Tax Services UK Limited, Ryan Tax Consulting Services Ireland Limited, Ryan Tax Services Hungary LLC, Ryan Netherlands B.V., Ryan Tax Services Australia Pty Limited, and Ryan Tax Services Singapore Pte. Ltd. are constituent entities of Ryan International, a Swiss Verein. Ryan International is a Swiss Verein whose member firms and constituent entities form a leading network of tax advisory and consulting firms, each of which may be licensed to use the name "Ryan" in connection with providing tax advisory and consulting services to its clients. The member firms of Ryan International and their constituent entities operate throughout North America, Europe and Asia in accordance with local regulatory requirements but are not a part of a single international partnership. The responsibility for the provision of services to a client is defined in the terms of engagement between the client and the applicable member firm or constituent entity. Neither Ryan International nor any member firm or constituent entity of Ryan International is liable or responsible for the professional services performed by any other member firm or constituent entity. Ryan International is not itself engaged in the practice of providing professional services. Rather, it is an international umbrella entity organized as a Verein under Swiss law. Not all member firms and constituent entities provide the full range of services mentioned within this brochure. "Ryan" and "Firm" refer to the global organizational network and may refer to one or more of the member firms of Ryan International, each of which is a separate legal entity.

Award-Winning Tax Services

For additional information

1.855.RYAN.TAX

ryan.com

© 2017 Ryan, LLC. All rights reserved.