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EY is a global leader in advisory, assurance, tax and transaction services. Our 230,000 people are united by our shared values, which inspire our people worldwide and guide them to do the right thing, and our commitment to quality, which is embedded in who we are and everything we do.

The member firms of the global EY organization are separate legal entities that help companies in businesses across a range of industries – from emerging growth companies to global powerhouses – deal with a broad range of business issues. Our people around the globe pursue the highest levels of integrity, quality and professionalism to provide clients with a broad array of services relating to audit, advisory, tax and transactions.

Ernst & Young LLP has 8,900 professionals based in 16 offices across the Northeast Region – more than 1,000 of whom are partners – who provide audit, tax, advisory and transaction advisory services to a range of industries, including power and utilities, industrial products, consumer products, media and entertainment, the public sector, oil and gas, manufacturing, real estate, technology, life sciences, health care, hospitality and telecommunications.
A global organization: we are 230,000 people in more than 700 offices in more than 150 countries, organized into 28 Regions and 4 Areas

Our investment in this globally integrated organization was designed with one thing in mind – to better serve our clients.

Benefits of EY’s global reach

- Access to the best resources, knowledge and insights, including leading practices and lessons learned worldwide
- Adoption of consistent processes across all markets
- Efficient coordination of global activities and communications
- Seamless and effective integration with appropriate enabling functions and business units
- Accountability
- Improved accuracy
- Economies of scale
- Consistent methodology applied globally by our professionals in all geographies:
  - Globally consistent and seamless services delivered by local delivery teams
  - Specific local conditions or regulations known and shared with you by local delivery team
  - No language barriers as a result of local resources
  - Improved project risk management
  - Dedicated EY services teams available in all major geographies
- Regional client service professionals with delivery team in each of the core markets:
  - Knowledge of market challenges and local regulatory landscape
  - Relationships to local teams
  - Ability to provide insights and support to local teams
  - Clear accountability and reporting structures
  - Consistent communication globally
- Country- and engagement-specific insights
Our vision

EY is committed to doing its part in building a better working world.

The world is changing and will continue to do so. We are seeing huge developments in globalization, demographics, technology, regulation and the competitive landscape.

At EY, we understand the challenges this can present, but more so, we see an opportunity to help the world work better. That is precisely the purpose that the people of EY are committed to.

We believe, and research shows, that the power of purpose can drive greater success for our people, our clients and our communities. At EY, we understand our obligation to look beyond our self-interest and engage with the world.

The insights and quality services we deliver help build trust and confidence in the capital markets and in economies throughout the world. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In doing so, we play a critical role in building a better working world for our people, our clients and our communities.

We're committed to helping change the world so that:

- Trust increases.
- Capital markets are strong.
- Investors make informed decisions.
- Businesses grow sustainably.
- Employment rises.
- Consumers spend.
- Governments invest in their citizens.
- Talent is developed.
- Collaboration is encouraged.

The increased globalization over the past generation has meant painful changes for some, yet has brought great opportunity to many more. EY leaders and professionals have been speaking with preeminent thinkers about how the world is changing and where we see our place in it. From this, we have created what we call Vision 2020, plans that define our purpose and strategy for the years ahead. To achieve Vision 2020, we will be making some changes while maintaining our unwavering commitment to quality. We believe these improvements will transform our organization as we aim to set the pace for how the profession should serve our clients and the public interest with greater relevancy, transparency and professionalism.
In the Northeast, we:

- Contribute to the critical functioning of the world’s capital markets, providing accurate, timely and transparent information
- Assist our clients to improve and grow, leading to higher living standards and more opportunities for growing local economies
- Help entrepreneurs, who are key to economic health, bring their products and ideas to market through EY Entrepreneur Of The Year® and a series of services
- Are an incubator when it comes to developing leaders who have successful careers at EY and go on to other roles in industry, government and academia
- Give back to the local communities in which we live and serve through individual and collective initiatives

A shared agenda
We realize we won’t achieve our purpose alone.

But by better understanding your world, we are most effectively able to tailor our insights and investments to meet your needs. Then we are best positioned to focus on the shared agenda and how we can move forward together, toward a brighter future.

Our purpose
Building a better working world is what EY has been doing for more than 150 years. Running through our organization is a strong sense of obligation to serve a number of different stakeholders who count on us to deliver quality and excellence in everything we do. We want to use our global reach and scale to convene the conversation about the challenges facing economies and the capital markets.

When business works better, the world works better.

How do we build a better working world?
We start with the world that matters most to you. The world of your business, your customers, your career, your community, your family. The things that affect you and the things you affect.

One step at a time. One insight at a time. Because when business works better, the world works better.

How do we help to create better?
By inspiring trust in the capital markets and helping to keep them flowing. By working with governments and business to foster sustainable, long-term growth. Enduring growth. By encouraging the development of the people who are – and will be – the builders, the visionaries, the achievers.

We’re making it our purpose to help build a better working world. Starting with yours.
A better business world: EY can help you get there
Our values

Who we are

• People who demonstrate integrity, respect and teaming
• People with energy, enthusiasm and the courage to lead
• People who build relationships based on doing the right thing

Our values define who we are. They are the fundamental beliefs of our global organization. They guide our actions and behavior. They influence the way we work with each other – and the way we serve our clients and engage with our communities.

Every day, each one of us makes choices and decisions that directly affect the way we experience each other and the way our clients and wider communities experience us. Our values give us confidence that we are using the same principles to help us make these decisions throughout our global organization.
Our lines of business

**Risk Services**
- Actuarial
- Financial Services Risk Management
- Cybersecurity
- Internal Audit
- Risk Assurance
- Risk Transformation

**Performance Technology Services**
- IT transformation
- Enterprise intelligence
- Enabling technologies
- Technology risk and security

**People Advisory Services**
- Performance
- Talent
- Systems
- Reward
- Mobility
- Analytics and insights

**Performance Improvement Services**
- Finance
- Customer
- Supply chain
- Strategy

**Financial Accounting Advisory Services**
- Accounting change and assistance
- IFRS conversions and support
- IPO readiness
- Accounting support for due diligence and transaction services
- Accounting control and process support
- Climate Change and Sustainability Services
  - Governance, risk management and strategic direction advisory
  - Program management
  - Supply chain advisory
  - Regulation and tax efficiency
  - Financial and non-financial measurement and reporting
  - Finance and transactions
  - Clean technologies and approaches focused on climate change and sustainability

**Fraud Investigation & Dispute Services**
- Investigations
- Litigation and arbitration
- Government contracts
- Insurance claims
- Compliance
- Forensic technology
- Vendor and joint venture contract compliance
- Revenue, cost and selling expense analyses
- Cyber risk and mitigation
- Foreign Corrupt Practices Act (FCPA) compliance

**External Audit Services**
- Audit of financial statements, statutory accounts, pension funds and internal controls over financial reporting
**Transaction Tax Services**
- Transaction and strategic tax structuring services
- Federal, state and international tax due diligence services
- Internal restructuring and legal entity rationalization services
- Divestiture, carve-out and spin-off tax advisory services
- Bankruptcy and restructuring tax services

**Business Tax Services**
- Business tax advisory
- Private client services
- Quantitative services
- Tax performance advisory
- Tax policy and controversy

**Law Services**
- M&A and transaction
- Corporate and commercial
- Labor and employment
- Financial services

**Indirect Tax Services**
- Affordable Care Act services
- Business incentives and credits
- Employment tax
- Excise tax
- Global trade
- Property tax
- Sales and use tax
- State income tax
- Unclaimed property and escheat services
- VAT or GST

**International Tax Services**
- Transfer pricing
- Supply chain management
- Cross-border tax planning
- International tax quantitative services

**People Advisory Services**
- Performance
- Talent
- Systems
- Reward
- Mobility
- Analytics and insights

**Global Compliance and Reporting**
- Statutory accounting and reporting
- Tax accounting and provisions
- Income tax compliance

**Capital Transformation Services**
- Investment banking
- Operational transaction services
- Restructuring
- Transaction real estate
- Valuation and business modeling
- Working capital

**Transaction Support Services**
- Strategy services, including growth and market strategy and value creation
- Cyber diligence
- Divestiture advisory
- Infrastructure advisory
- Transaction diligence, planning, structuring, execution, negotiation and close

**Capital Transformation Services**
- Investment banking
- Operational transaction services
- Restructuring
- Transaction real estate
- Valuation and business modeling
- Working capital

**Transaction Tax Services**
- Customs, duties, VAT and other indirect tax assessments
- Evaluation of significant tax exposures
- Federal, state and international tax risk analyses
- Identification of post-transaction tax reduction options
- Tax structuring
Advisory
Who we are

Advising with a new perspective – an approach that makes a difference

The business world has changed dramatically and permanently – and the ground continues to shift under the feet of today’s executives. Outside forces that used to be intermittent are here to stay. Capital is moving from west to east, customers are communicating with you and each other – and globally, businesses are facing unexpected innovation, increasing regulation, a rising need for security and a greater demand for transparency. And, of course, there is digitization and the proliferation of data.

These forces are making companies think about and organize their business performance efforts in more proactive and structured ways.

How we work

We help drive your business performance.

We help clients find ways to respond to these forces that will help them assess and protect their businesses, grow revenues and optimize processes. And we do this through a sharp focus on leadership, alignment, execution and adoption.

Organizations need to find new ways to innovate – and do it quickly.

Performance Improvement Services

How do you deliver year-on-year growth?

Against a backdrop of change, markets continue to expect sustained, year-on-year growth. To reach its potential, your organization must continuously improve its performance – and sustain that improvement. We have professionals who can help you meet these challenges.

We can help you deliver measurable and sustainable improvement in the performance of your business by focusing on the areas of strategy, finance, customers and supply chain.

Strategy

In an effort not only to survive but also to thrive in today’s challenging marketplace, companies across industry sectors worldwide are constantly faced with difficult strategic decisions. EY can assist you in addressing these strategic challenges and embedding proven approaches in your organization to achieve and sustain targeted results.

Specifically, we can help you develop:

- Strategic industry and market solutions
- Innovation and digital transformation strategy
- Operational strategy
- Enterprise transformation
- Strategic optimization

Finance

Volatility, a more competitive landscape and changing consumer behaviors are fundamentally changing how organizations go to market. The business has had to evolve, shifting its priorities to meet an altered market landscape. Finance needs to do the same if it expects to keep its seat at the table.

Drawing on our experience and a multidisciplinary approach, we can help you with:

- Finance transformation, including systems, organization, policies and processes
- Finance operating model design, including benchmarking and outsourcing
- Financial planning and analysis
- Finance consolidation and reporting
- Enterprise cost management systems
- Finance shared services

Customer

Customers continue to keep a careful watch on their money and what they purchase with it. To remain competitive, your organization needs to attract, retain and grow its most valuable customer relationships.

Our teams of professionals can work with you to develop:

- Market and customer strategy, including digital assets, products, pricing, promotion and channel strategies
- Customer analytics, including profitability, segmentation and social media
- Customer experience and service excellence
- Marketing and sales productivity
Supply chain
You’ve done a lot to squeeze as much cost from your supply chain as you can. Yet, to meet shareholder demands, finance executives are constantly expecting you to improve the performance of your supply chain to deliver reduced cost, increased revenue, and enhanced shareholder and customer value.

We can help your strategy through execution in the following areas:

• End-to-end supply chain transformation
• Procurement transformation
• Manufacturing transformation, leveraging a reliability-driven strategy
• Greening the supply chain
• Operating model effectiveness
• Supply chain and procurement analytics

Risk Services
From increased regulatory scrutiny to the financial crisis, recent events have fundamentally shifted how organizations think about risk.

Many organizations have invested heavily in personnel, processes and technology to better manage their risk. But these investments often do not address the more strategic business risk areas.

To successfully turn risk into results, you need to become more effective at managing scarce resources, making better decisions and reducing your organization’s exposure to negative events.

Whether we’re assisting a business with internal audit, internal controls or enterprise-wide issues, we can help organizations with the following:

• Strategy alignment and development
• Internal audit assessment and diagnostic
• Internal audit transformation
• Outsourcing and co-sourcing
• Internal controls diagnostic
• Internal controls transformation/risk remediation
• Internal controls testing co-sourcing/outourcing

Cybersecurity
Our cybersecurity professionals address the challenge of managing the information and cybersecurity risk to business operations. We draw on in-depth technical and IT-related risk management knowledge from our global organization. Information and cybersecurity are regularly discussed in the boardroom; we know the business impact and technical details and how to present these to C-level executives. We work with clients to deliver sustainable, measurable results in the following key areas:

• Transforming information security programs
• Identifying and responding to cyber threats
• Managing identity and access effectively and efficiently
• Mitigating the risk of information loss and addressing privacy regulations

Construction and real estate advisory services (CREAS)
The dynamics of the real estate industry are always changing. We help clients align their real estate with their business strategy, manage risk, and perform activities in a more efficient and cost-controlled manner.

Drawing on our in-depth technical real estate and construction knowledge, we provide support with the following:

• Real estate portfolio strategy/rationalization and location advisory
• Real estate cost reduction and sourcing support
• Technology enablement, selection and implementation
• Governance, process and controls assessment
• Construction program/project risk assessments
• Project management oversight (PMO)

Performance Technology Services
New, disruptive technologies – from cloud computing to big data and analytics to mobility and social media – are fundamentally changing how organizations sell products and services, interact with their customers, innovate and compete. We can help you use these disruptive technologies to drive business performance. We do this by focusing on technology transformation, enterprise intelligence, enabling technologies, and technology risk and security.

IT transformation
From where you are now to where you want to be, we can help you with the following:

• IT strategy and governance architecture and infrastructure design
• Sourcing approaches
• IT process and cost optimization
• Emerging technologies
Enterprise intelligence
With enterprise intelligence, we can create a whole picture of your organization’s landscape. We can help you with the following:
• Information strategy and management
• Risk and performance analytics
• Business intelligence
• Enterprise performance management

Enabling technology
By implementing enabling technology, we can help you with the following:
• Finance transformation
• Supply chain transformation
• Customer transformation
• Business architecture prototyping
• Enterprise resource planning (ERP) optimization

Technology risk and security
Drawing on our in-depth technical and IT-related risk management knowledge, we can help you with the following:
• Security capability and solutions assessment, transformation and sustainability
• GRC technology design and implementation
• Program risk management
• IT assurance

Other key areas of focus
Underpinning our performance improvement capabilities are our strengths and skills in day-to-day operations, management and strategic decision-making. These skills are concentrated in the following areas:

Program management
• Business acceptance
• Vision and direction
• Program assessment and management
• Planning
• Execution
• Measuring and monitoring

People Advisory Services
Performance
• Organizational change management
• Organizational design

• HR operating and delivery model
• HR process efficiency and policy

Talent
• Workforce strategy
• Capability development
• Talent management
• Organizational development
• People risk management

Systems
• Payroll
• HR technology
• Digital

Reward
• Board and executive remuneration
• Sales-force effectiveness
• Benefits

Mobility
• Risk and compliance
• Program effectiveness
• Program management delivery
• Employment tax

Analytics and insights
• Measurement
• Modeling and reporting
• Workforce and costing
• Qualitative analytics
Assurance
Who we are

Transparency breeds clarity.
Clarity breeds confidence.

High-performing companies know that confidence breeds success. That is why more and more of the world’s leading companies are choosing to work with EY.

Around the world, the journey to success is governed by increasingly complex and broadening regulatory requirements and stakeholder demands. We have the courage and integrity to help you meet these demands by providing a timely and constructive challenge to management, a robust and clear perspective to audit committees, and transparent information for your stakeholders and investors.

More than just dots on a map

We have invested US$1.2 billion over the last three years to make EY a truly global organization for truly global clients. We uniquely offer multidisciplinary insights across geographies, minimizing risk of conducting business in multiple cultures and jurisdictions, so we can help you efficiently navigate the global regulatory landscape.

With a common, consistent strategy and structure, we serve our global and local clients with the same intensive focus on quality.

We are committed to serving public companies, private companies and family businesses as well as companies poised for an IPO. Our assurance services include:

- Financial Statement Audit
  - Public companies
  - Private companies
  - Strategic growth markets
- Financial Accounting Advisory Services
  - Climate Change and Sustainability Services
  - Fraud Investigation & Dispute Services

External Audit Services

Our tailored audit services can help you build trust and confidence through transparency, clarity and consistency

We adapt our audit services to fit your unique needs, but what doesn’t change is the exceptional service quality we deliver to all our clients. Whether you’re already at the top or you’re on your way up.

The quality of our audit starts with each of our 62,079 global assurance professionals who have the breadth of experience that comes from auditing many of the world’s leading and fastest-growing companies and to whom we provide the best available ongoing personal and professional development.

We provide a consistent audit by assembling the right multidisciplinary team to address the most complex issues, using a proven global methodology and deploying the latest high-quality auditing tools and perspectives.

And because we understand that, to achieve your potential, you need a tailored service as much as a consistent methodology, we work to give you the benefit of our deep sector knowledge, our full subject-matter knowledge and the latest insights from our work worldwide.

We are committed to serving public companies, private companies and family businesses as well as companies poised for an IPO.

Financial Accounting Advisory Services

From accounting principles to business practice

Despite signs of recovery, today’s economic environment remains uncertain. As companies continue to seek growth in developed and rapid-growth markets, challenges clearly remain.

You need to continue keeping a close eye on costs and carefully manage cash flow. You also face an increasingly complex and rapidly changing regulatory environment, in which changes to accounting guidance can affect business decision-making.

And you need to anticipate the impact of key business decisions on your accounting and financial reporting.

- Is your organization raising debt or equity? Acquiring a business? Carving out a non-core operation? Complex accounting and financial reporting issues can arise as a result of changes dictated by your entity’s capital agenda.
- Are you undertaking a significant business transformation? Assessing how a shared services center can improve efficiencies in your reporting process? Streamlining your accounting policies can help you reduce risk and manage cost.
- Does the business operate in multiple jurisdictions? An assessment of your statutory reporting processes can allow you to manage risk, increase consistency in financial reporting, and realize efficiencies.
- Are you planning to upgrade or replace your existing ERP system? Early assessment of changing accounting requirements should be incorporated into planned migrations to avoid expensive rework later.

The pace of change to accounting standards is unprecedented – in the US and globally. Multinational enterprises need to understand how business decisions affect accounting and reporting. They also need practical strategies for managing the impact of accounting changes on their organization.
How we can help

Our Financial Accounting Advisory Services practice assists finance leaders in addressing the strategic accounting and financial reporting challenges facing their businesses and the finance function. Our professionals not only are deeply versed in technical accounting but also can provide practical, business-focused advice to leading organizations.

Our services include:

Financial reporting and GAAP advisory

Our Financial Accounting Advisory Services professionals advise leading organizations on technical accounting and financial reporting issues, including:

- Complex issues arising from proposed new accounting guidance, including impacts on existing systems and processes
- Enterprise-wide accounting policy frameworks and documentation
- Streamlining financial processes and controls, including developing and/or integrating processes as part of finance transformations and ERP implementations
- Remediation of control accounts and material weaknesses
- Accounting for financial derivatives and commodities contracts
- Rationalizing statutory reporting processes

Transaction accounting advisory

Our Financial Accounting Advisory Services practice provides accounting and financial reporting assistance to organizations throughout the investment life cycle. We advise leading corporations and private equity firms on:

- Structuring complex domestic or international deals, and the related key accounting and financial reporting issues
- GAAP and IFRS conversions, including accelerated conversions after cross-border transactions
- Accounting for high-value mergers or acquisitions, and prospective carve-outs
- Preparing for IPOs, including advice in advance of filing Form S-1s
- Analyzing debt issuances and/or equity offerings to identify where accounting provisions affect contract value and terms
- Post-bankruptcy workouts and fresh-start accounting

Climate Change and Sustainability Services (CCaSS)

Climate change and sustainability are core business issues opening up opportunities to increase revenue and lower costs — but they also bring new risks. Along with Advisory, Tax and TAS, Climate Change and Sustainability Services (CCaSS) helps clients identify how sustainability can drive competitive advantage, increase operational efficiency and lower risk. No matter where a company is on its sustainability journey, CCaSS is ready to provide the right advisory, pre-assurance and assurance services. At EY, CCaSS consists of a network of more than 700 professionals from Assurance, Tax, Advisory and TAS who bring multidisciplinary skills and deep experience in engineering, supply chain, law, environment, health and safety, and other technical areas. CCaSS has been active in independent environmental assurance since 1992 and central to the development of independent assurance standards and reporting practices, both in terms of the methodologies used and the standards applied. CCaSS provides the following services:

- Greenhouse gas assurance
- Sustainability report assurance
- Sustainability reporting advisory
- Pre-assurance
- Carbon footprinting
- Benchmarking
- Maturity diagnostic
- Environment, health and safety
Fraud Investigation & Dispute Services

Whether facing acts of fraud, government investigations or regulatory inquiries, major litigation or transactional disputes, clients turn to EY FIDS for assistance.

Our forensic accountants and technologists, certified fraud examiners, anti-corruption and anti-money-laundering specialists work with our clients' legal counsel, internal audit and compliance departments investigating complex issues and developing practical approaches to operational challenges.

EY’s multidisciplinary professionals are leaders in their field, drawn from both industry and the public sector, including the U.S. Department of Justice (DOJ), Federal Bureau of Investigation (FBI) and Securities and Exchange Commission (SEC).

We apply the collective knowledge and insight gleaned from working across industries and geographies to help our clients conduct fraud risk assessments, institute proactive anti-corruption programs, and utilize forensic data analytics that enable corporations to manage risk and regulatory compliance.

We can help clients to manage key issues including:

- Fraud bribery and corruption
- Compliance breaches
- Whistle-blowing
- Regulatory investigations
- Improper conduct by third parties
- Contract negotiations
- Cybercrime and data theft
- Anti-corruption due diligence

We continue to have the leading market share in auditing:

- Fortune 500 (29%)
- Fortune 1000 (30%)
- Russell 3000 (27%)

- We audit 5 of the top 10 companies on Fortune’s “2016 Most Admired Companies” list

In each of the past four years, we have also been the leader among auditors of companies that completed initial public offerings.
Tax
The role of the tax function has changed dramatically. Today's business environment is more competitive and complex thanks to continued globalization and the evolution of regulation and business models. This evolution is affecting the strategic direction of business and strengthening the tax department's role. By using the Tax Agenda to have a holistic business discussion to better understand the internal and external influences on a company's tax department, our tax professionals serve as trusted business advisors.

At Ernst & Young LLP, we believe that managing your tax obligations responsibly and proactively can make a critical difference. Our mobilized teams of talented people bring you technical knowledge, business experience and consistency, all built on our unwavering commitment to quality service – wherever you are and whatever tax services you need.

Effective compliance and open, transparent reporting are the foundations of a successful tax function. Tax planning that aligns with the needs of your business and recognizes the potential of change is crucial to sustainable growth. Our tax professionals are committed to giving you the quality, consistency and customization you need to support your tax function. It's how we are building a better working world.

Business Tax Services

Business Tax Services (BTS) is a globally connected tax planning and advisory practice. It combines Business Tax Advisory (BTA) services with a mixture of specialty service offerings, enabling us to provide insightful, multi-country tax advisory services in a connected and consistent manner throughout every stage of the tax life cycle: planning, accounting, compliance and controversy.

Our holistic approach helps you assess, improve and monitor your tax function’s processes, controls and risk management. Our talented people, consistent global methodologies and unwavering commitment to processes, controls and risk management. Our talented people, consistent global methodologies and unwavering commitment to quality service give you all you need to build the sustainable tax strategies that help your business achieve its ambitions.

- Business tax advisory
- Private client services
- Quantitative services
- Tax performance advisory
- Tax policy and controversy
Global Compliance and Reporting

Global Compliance and Reporting (GCR) comprises the key elements of a company’s finance and tax processes used to prepare statutory financial and tax filings in countries around the world. These activities reside within a broader set of record-to-report (R2R) processes. R2R is the intersection between a company’s finance and tax departments and is used to capture, process and store information essential to statutory accounting, tax compliance and tax accounting.

EY’s GCR professionals can help you meet your reporting requirements wherever you do business. Our market-leading integrated approach combines extensive local country compliance and accounting experience – pooling our core competencies in finance and tax – with a standard global compliance process and web-based tools. Our next-generation model focuses on global data management, making it easier to centralize and reuse data across the financial supply chain and geographical boundaries, resulting in more accurate data and less manual intervention.

Your needs may change as your finance and tax model evolves. Our service model can scale from monitoring your local filing obligations to outsourcing your entire R2R process. In one country or many, we can give you an integrated, consistent, quality service that unlocks the potential of your compliance and provision function.

- Global services
- Income tax compliance
  - Tax accounting calculations and tax provision preparation
  - Tax accounting advisory services
- Validation of tax account balances and tax basis balance sheet services
- Internal controls and risk advisory
- Accounting compliance and reporting
  - Financial statement close process support
  - Statutory reporting
  - Bookkeeping
  - Payroll accounting and operations
  - Corporate secretarial services

Indirect Tax, and State and Local Tax

Indirect taxes often represent a company’s largest tax obligation – and they are continuing to rise across the globe. These taxes are broad in scope and affect multiple business units in an organization. They include:

- Consumption-based taxes, including sales tax, customs duties and VAT
- Property taxes
- Employment taxes
- Excise taxes
- State and local income taxes (in the US)

Indirect taxes can have significant impact on the financial and risk profile of your business making it important to consider them as part of your overall tax strategy. Ernst & Young LLP can help you view your overall indirect tax burden with an eye toward identifying areas of potential risk and opportunity. This forward-looking approach is aimed at helping businesses manage their overall indirect tax burden and supports the increasingly strategic role of tax and finance in today’s business environment. We have a diverse and experienced team of subject-matter professionals supported by industry-leading technology tools and methodologies.

Ernst & Young LLP has a complete suite of indirect tax services to support your business across the tax life cycle:

- Affordable Care Act services
- Business incentives and credits
- Employment tax
- Excise tax
- Global trade
- Property tax
- Sales and use tax
- State income tax
- Unclaimed property and escheat services
- VAT or GST

International Tax Services

Chief financial officers and tax directors of multinationals are operating in an environment of intense scrutiny and challenge. Transactions, intercompany pricing, supply chains, structuring and funding are increasingly in the spotlight. More than ever, executives are looking to align their global tax position with their overall business strategy to be competitive and provide value to shareholders.

Our integrated global network of international tax professionals can help you manage your business tax responsibilities, including managing global tax risks and meeting cross-border reporting obligations. Our market-leading Global Tax Desks network – a co-located team of highly experienced professionals from multiple countries – has transformed the way we provide international tax services.

Using multidisciplinary teams, we work with you to help you manage global operational changes and transactions, capitalization and repatriation issues, transfer pricing and your supply chain – from forward planning through reporting, to maintaining effective relationships with the tax authorities. Our talented people draw on their global insights and perspectives to help you build proactive and integrated global tax strategies that address the tax risks of today’s businesses and help achieve sustainable growth.
Transfer Pricing and Operating Model Effectiveness Services

Chief financial officers and tax directors of multinationals operate in an environment of intense scrutiny and challenge. Transactions, intercompany pricing, supply chains, structuring and funding are increasingly in the spotlight. More than ever before, transfer pricing and the supply chains that support the business strategy can help a company be competitive and provide value to shareholders.

EY’s multidisciplinary teams will assist you with supply chain design, business restructuring, systems implications, transfer pricing, direct and indirect tax, and customs and accounting considerations. We can help you build and implement the structure that makes sense for your business, improve your processes and manage the cost of trade.

Our transfer pricing professionals can help you review, document, manage and defend your transfer pricing policies and processes — aligning them with your business strategy. Whether you are changing business structures or models, managing the impact of major transactions or negotiating with the tax authorities, we bring you a global perspective based on our knowledge of and long-standing experience with the subject.

Our talented people have backgrounds in tax law, as tax authorities and in business economics. We deploy those skills to help you build the proactive, pragmatic and integrated strategies that address the tax risk of today’s businesses and help your business succeed.

Transaction Tax Services

Every transaction has tax implications, whether it’s an acquisition, disposal, carve-out, refinancing, restructuring or initial public offering. Understanding and planning for these implications can mitigate transaction risk, enhance opportunity and provide crucial negotiation insights.

Our transaction tax professionals help you navigate the tax implications of your transaction. We assemble integrated global teams to work with you from due diligence through post-deal implementation. We can suggest structuring alternatives to balance investor sensitivities, promote exit readiness and raise opportunities for improved returns.

- Third-party acquisitions, divestitures and business restructuring
- Cross-border and domestic corporate deal advisory
- Private equity deal advisory
- Distressed company restructuring services
- Capital markets transaction tax services

People Advisory Services

As the world continues to be impacted by globalization, demographics, technology, innovation and regulation, organizations are under pressure to adapt quickly and build agile people cultures that respond to these disruptive forces. EY People Advisory Services believes a better working world is helping our clients harness their People Agenda — the right people, with the right capabilities, in the right place, for the right cost, doing the right things.

We work globally and collaborate to bring you professional teams to address complex issues relating to organization transformation, end-to-end employee life cycles, effective talent deployment and mobility, gaining value from evolving and virtual workforces, and the changing role of HR in support of business strategy. Our EY professionals ask better questions and work with clients to create holistic, innovative answers that deliver quality results.

Performance
- Organizational change management
- Organizational design
- HR operating and delivery model
- HR process efficiency and policy

Talent
- Workforce strategy
- Capability development
- Talent management
- Organizational development
- People risk management

Systems
- Payroll
- HR technology
- Digital

Reward
- Board and executive remuneration
- Sales-force effectiveness
- Benefits

Mobility
- Risk and compliance
- Program effectiveness
- Program management delivery
- Employment tax

Analytics and insights
- Measurement
- Modeling and reporting
- Workforce and costing
- Qualitative analytics
Law Services

As your US multinational company faces increasingly complex regulatory, commercial and employment laws in our global economy, you need experienced legal advisors to help you address changing needs in this environment of increased transparency. EY Law brings together legal specialists from around the world to provide assistance and legal services wherever your business requires it. While EY does not practice US Law, with a presence in 73 jurisdictions, we can help US multinational companies with legal matters around the globe.

Core law services include the following:

- M&A and transaction
- Corporate and commercial
- Labor and employment
- Financial services
- Distribution and franchising
- Competition and EU state aid
- Insolvency and restructuring
- Digital, including IP/IT, data privacy and protection

National Tax

With unparalleled qualifications and experience, our National Tax practice, headquartered in Washington, DC, is the largest among the Big Four, with more than 1,700 people, and it includes some of the country’s top tax practitioners. Our professionals have unique experience and have held positions at the U.S. Department of the Treasury and the Internal Revenue Service and served on the staffs of congressional tax-writing committees and top law firms. In addition, Washington Council Ernst & Young (WCEY) is the firm’s tax advocacy arm, which assists clients and monitors key tax legislation on Capitol Hill.

Many former government officials and economists are part of National Tax, including:

- Assistant Secretary, Tax Policy
- Deputy Assistant Secretary, Tax Policy
- Deputy Assistant Secretary, Tax Analysis
- Director, Tax Analysis
- JCT economist
- IRS officials
- IRS chief counsel attorneys
- Lobbyists

Services provided by this team include the following:

- Tax policy advisory services (through the EY Center for Tax Policy)
- Quantitative economics and statistics
- Legislative and regulatory advocacy services
- Partnership services
- Exempt organization services
- Fiduciary/trust tax services

Global Tax Desks

EY introduced the Foreign Tax Desk Program in 1983 to give multinationals the real-time advice they need on tax issues, wherever their operations are based. With more than 250 multinational tax professionals, including income tax, and state and local tax professionals, the scope of our Global Tax Desks is truly leading-class among international tax accounting and consulting firms. This long-standing professional exchange program has revolutionized the way in which international businesses receive international tax advice by gaining immediate access to EY’s global network, innovation, knowledge and implementation capabilities in real time.

After serving a rotation in the United States, many EY tax leaders return to their home countries to lead their tax practices. The global perspective and knowledge gained from this experience enhances their ability to generate new tax planning ideas for our clients. We are committed to utilizing the knowledge of our Global Tax Desk Network to provide more thorough tax compliance and reporting and more relevant, responsive and collaborative tax planning than our competition.

State Tax Desks

Similar to the Foreign Tax Desk system, we have a State Tax Desk Network. A senior member of Ernst & Young LLP’s State and Local Tax practice is designated in each state to resolve state-specific tax inquiries that arise among our clients. The State Tax Desk representatives are chosen for their extensive knowledge and experience in their particular states’ technical issues and understanding of the states’ positions on those issues. In addition, the State Tax Desk representatives have deep understanding of the practical workings of their states’ respective tax departments. As a result, the State Tax Desks provide state-specific technical insight and minimize the amount of additional research required on most state and local tax issues.

Equally important, the State Tax Desk representatives provide invaluable “grassroots” knowledge of and experience with their states, have a strong working knowledge of the internal policies and informal procedures in their states, and often maintain strong relationships with tax department personnel. Our State Tax Desk Network may assist us in addressing issues related to clients’ filing requirements, return presentation, controversy matters and planning opportunities.
Transaction Advisory Services
How organizations manage their capital today will define their competitive position tomorrow. We create social and economic value for our clients by helping them make more informed decisions about strategically managing their capital and transactions.

We advise on strategies to raise, invest, optimize and preserve capital. Our teams bring together transaction professionals across functional areas, sectors and geographies, along with advanced analytical tools, to evaluate your Capital Agenda. And we help you develop that business strategy for the digital age.

We assess growth opportunities by identifying areas for growth generation, market expansion and synergy capture. We increase value by evaluating potential future cash flows and identifying favorable funding options. We can help you avoid financial and regulatory risks by finding deal-breakers early and accelerate efforts by focusing on the highest-impact value drivers.

Our goal is to help you achieve your best capital performance, deliver value to your stakeholders and meet your strategic corporate objectives.

TAS overview
Our advice and analytics help you create strategies to manage your capital, steer your operations and execute your plans. Our 14,000 professionals around the world can help you make better and more informed decisions about how to manage capital and transactions strategically in a changing world through services that include the following:

Investment banking
Ernst & Young Capital Advisors, LLC (EYCA) offers investment banking services with access to a global network of EY mergers & acquisitions, debt capital markets and equity capital markets professionals combining industry knowledge with a middle-market focus. Our team leverages its deep industry experience to deliver independent strategic advice and creative M&A and financing.

Cyber diligence
We can identify transaction threats, evaluate financial impact on transaction rationale and develop a mitigation strategy that considers transaction value.

Divestitures
We help you plan for and execute divestitures by reviewing portfolio assets, conducting pre-sale diligence, preparing financial statements and preparing management for buyer communications.

Infrastructure advisory
We provide you with financial and other advisory services to invest in new and existing infrastructure, and identify and attract funding required for the investments.

Legal entity rationalization
We help you reduce the number of legal entities and combine their operations to reduce costs, increase operational synergies and streamline governance.

Operational transaction services
We advise you on operational due diligence; assess potential synergies; and assist with integration, restructuring and even carving out a business.

Private equity value creation advisory
We evaluate a target’s performance pre-purchase, and help drive revenue and margin improvement and capital efficiency during the holding period.

Restructuring
We help you improve liquidity, credit availability and shareholder value when transacting a distressed asset, restructuring, or looking to improve performance or cash management.

Strategy services
We help you develop actionable strategies for growth by providing in-depth market, competitor and customer research through data-driven insights.

Transaction analytics
We help you drive more accurate observations and insights with the use of data, technology and advanced quantitative analysis. Transaction analytics can help provide executives with better answers to important questions about an acquisition, a divestiture or an alliance.

Transaction diligence
We help you focus on the highest-impact deal drivers, including commercial and strategic priorities, financial and regulatory risk, operations, synergies and financial statement impact.

Transaction real estate
We develop capital market strategies for you to acquire and dispose of real estate assets, including advising on fund concepts or sale and leaseback structures.

Transaction tax
We help you navigate the tax implications of your transaction and develop transaction alternatives or restructure your internal organization to improve tax efficiency.

Valuation and business modeling
We develop valuations and fairness opinions to support corporate transactions, and help you build business models necessary to make decisions.

Working capital
We help you improve business processes to release cash trapped in receivables, inventories and payables to pay down debt, fund strategic initiatives or pay dividends.

EYCA is a registered broker-dealer and member of FINRA (www.finra.org) providing sector-specific advice on M&A, debt capital markets, equity capital markets and capital restructuring transactions. It is an affiliate of Ernst & Young LLP, a member firm of Ernst & Young Global Limited serving clients in the US.
A strong Capital Agenda must be at the core of all strategic boardroom decisions. It is the framework for all the questions you ask and services we offer.
Do we have the right capital structure to meet our strategic priorities?

How can we improve the performance of our assets?

What is the best way for our company to grow – and is it aligned to our core business?

What steps can we take to maximize our portfolio’s performance?
Our investment in diversity, quality and values
Focus on diversity

Diversity & Inclusiveness Procurement – driving supplier diversity

EY is committed to maintaining a diverse supplier base and building relationships with suppliers who reflect the market, clients and communities we serve. We seek to actively identify, develop and do business with diverse suppliers as an integral component of our procurement activity. Our Diversity & Inclusiveness Procurement Team drives the supplier diversity initiative at EY to ensure supplier inclusion.

EY seeks businesses that are certified to be at least 51% owned, operated and controlled by one or more minority, woman, member of the LGBT community, person with a disability, Aboriginal or indigenous person, or a historically underutilized business as defined by the local country that can enhance our competitive advantage as well as provide innovative and cost-effective services for our clients.

EY’s advocacy organization memberships allow us to participate in activities to recruit diverse contractors, subcontractors, and suppliers of products and services of value. EY is proud to be an active corporate member of the following organizations:

- National Minority Supplier Development Council
- Women’s Business Enterprise National Council, with a seat on the board
- National Gay & Lesbian Chamber of Commerce, founding member with a seat on the board
- US Business Leadership Network, founding corporate supplier diversity sponsor and founding member with a seat on the board
- WeConnect International, founding member with a seat on the board
- Canadian Aboriginal and Minority Supplier Council, with a seat on the board
- Canadian Gay and Lesbian Chamber of Commerce, founding member with a seat on the board
- Minority Supplier Development UK
- Supply Nation, Australia

EY professionals are active participants in each national and/or regional organization as they serve on certification committees, boards of directors, and many functional committees, and present at workshops. Throughout the year, EY participates in business opportunity fairs as well as our own internal trade shows throughout the country. EY provides instruction within the various business disciplines to help develop diverse suppliers in various locations.
Diversity & Inclusiveness Procurement Advisory Committee

EY's Diversity & Inclusiveness Procurement Advisory Committee drives diversity and inclusiveness in our procurement sourcing activity. The committee is made up of members of each procurement category team. The members’ duties and responsibilities include, but are not limited to:

- Advising on goals, measurement and accountability for diverse suppliers' expenditures within identified procurement areas
- Serving as champions of supplier diversity in their functional areas
- Identifying leading practices in diverse-supplier sourcing
- Promoting the supplier diversity initiative internally and externally
- Providing support and communication to EY member firm partners and staff regarding the utilization of diverse suppliers
- Counseling and discussing subcontracting opportunities with representatives of their business units and diverse businesses

Supporting diverse businesses

Assisting suppliers in achieving their potential is a key element in our initiative. Over the past decade, EY has created numerous opportunities for our diverse suppliers:

- We have provided scholarships for diverse businesses to further their knowledge by providing them the opportunity to attend the Tuck Minority Business Executive Program, NMSDC Kellogg AMEP, University of Washington Minority Business Executive Program and many other minority business leadership programs. These programs provide a weeklong intensive curriculum to foster business development and growth.
- We participate in internal and external mentoring programs. Through these programs, we offer protégés access to leadership training and assessment tools to identify challenge areas and facilitate strategy sessions that update and improve the suppliers’ organization.

Prime Supplier Commitment

EY is committed to achieving supplier diversity goals with its clients. Our EY professionals work with our diversity team to understand their objectives and requirements to establish clear and achievable goals for all agreements. EY will participate in supplier diversity activities that your company deems necessary to fulfill this agreement, and we believe our commitment will build a successful prime supplier relationship. EY provides second-tier reporting on a quarterly basis in the format requested by our clients.

Awards and recognition

Our efforts to support diversity and inclusiveness within procurement have earned EY recognition in the marketplace:

- Women’s Enterprise USA's 100 Corporations of the Year (2013)
- Minority Business News USA's Corporate 101 (2013)
- Top Corporation for Women Business Enterprises, Women's Business Enterprise National Council (2009-2012)
- National Gay & Lesbian Chamber of Commerce’s Corporation of the Year (2011)

For more information on our supplier diversity initiative, please contact:

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Exceptional client service

EY's purpose is building a better working world. One way we do this is by helping our clients seize opportunities in the evolving economy to realize sustainable economic growth. We can achieve this only if we consistently provide each client with exceptional client service delivered through the highest-performing teams.

Exceptional client service means our people are the most connected, responsive and insightful professionals in the marketplace. This creates a distinctive client experience that makes EY the professional services provider of choice for our clients, stakeholders and communities.

- **Connected** means bringing all of EY to our clients with the right people in the right locations, building trust and enriching relationships.
- **Responsive** means the desire and commitment of every person in EY to be proactive, visible and timely for each client.
- **Insightful** means sharing EY experiences and a point of view tailored to each client, thereby bringing new ideas and advanced thinking.
Quality

Quality is central to our strategy and to the promise we make to our clients – to deliver seamless, consistent, high-quality service worldwide. Our aim is for our work to meet your needs and deliver to you the level of service quality you expect. By “service quality,” we mean meeting stakeholder needs and delivering a superior client experience. What this means to you is that we will define with you not only your precise needs but also how we can deliver our services to create a superior experience for you and thereby lay the foundation for a solid and continuing relationship.

Assessment of Service Quality

We are committed to continuous service improvement, and we will work with you to develop and improve our services by listening to and acting upon your feedback. One way we track this is through our Assessment of Service Quality (ASQ) process.

EY’s Assessment of Service Quality is a globally consistent program that helps anticipate client needs, assess our performance against your expectations, and provide points of view on areas of opportunity and improvement – all critical to delivering exceptional client service. ASQ makes a significant difference in how we at EY serve clients, drive quality, and build and sustain strong, long-lasting relationships.

Through the ASQ process, our clients communicate their service and relationship expectations before we begin an engagement. Following service delivery, or at key intervals throughout an ongoing service relationship, we meet with the appropriate client team members to discuss and measure our performance against their expectations. During this discussion, your needs and any areas for service improvement will be identified, and a follow-up action plan will be codeveloped.

An ASQ executive will be responsible for leading the ASQ interaction with identified clients. This includes conducting the ASQ discussion with your key stakeholders and working in tandem with your Global Client Service Partner throughout the entire ASQ cycle. The ASQ executive is independent from your assigned service team and thus will work objectively with you to be sure our service team is meeting your expectations.

ASQ does not replace your ongoing service delivery discussions with your EY team. Rather, it supplements them by systematically measuring how you view the quality of our services and our effectiveness in meeting your expectations.

In addition to your overall satisfaction with EY’s service quality, we aim to provide our clients with these benefits:

- **Achieving your business objectives.** Our accountability for meeting your expectations will motivate our teams to accomplish the objectives for each engagement.
- **Keeping your focus on the business.** Our accountability for meeting your expectations will relieve you of intensively managing our work and will help you to allocate your efforts and time to running your business.
- **Enabling your trust in our team.** When we meet your expectations cycle after cycle, you will gain additional confidence in our ability, industry experience and overall service delivery, which will further enhance the quality and efficient working dynamics of our mutual business relationship.

Exceptional client service

Through ASQ feedback gathered over the past decade, we have learned the attributes that our clients deem essential for service quality. These attributes (listed below) can serve as a reference for setting expectations at the beginning of the ASQ cycle. They can likewise serve as measures of whether we have met client expectations during our discussions following service delivery.

- Understand your business
- Provide the right team
- Maintain open and proactive communication throughout the engagement
- Provide deep technical knowledge
- Provide relevant industry knowledge
- Provide relevant insight
- Anticipate needs and deliver permitted services
- Establish fair fees
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About EY
EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

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1511-1752326

Prior versions
1305-1083033
1409-1315794

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