

Corporate Actions Tax Analyzer

Identify complex corporate actions and analyze their tax considerations.

CATA reports include pertinent information and taxability analysis for corporate actions:

- ▶ Name of security
- ▶ Description of corporate action
- ▶ Ex-date/anticipated close date
- ▶ Terms
- ▶ Applicable Internal Revenue Code (IRC) section(s)
- ▶ Taxability analysis, including impact on basis and holding period
- ▶ Supporting documentation

The need for timely identification of complex corporate actions continues to intensify. Asset managers must proactively identify and understand the tax implications of corporate actions on taxable income before the events occur for timely tax analysis.

Corporate Actions Tax Analyzer (CATA) helps you identify certain corporate actions that may have an impact on taxable income by:

- ▶ Reviewing your publicly traded US and foreign corporate equity securities during an annual subscription period
- ▶ Providing a report with the relevant tax analysis of corporate actions identified based on your holdings
- ▶ Identifying corporate actions potentially subject to IRC Sections 301/302 and 304; for these actions, share price and shares outstanding are provided to assist you with 301/302 calculations
- ▶ Gathering and providing Forms 8937 that affect your holdings, including instances where companies report a return of capital or a conversion ratio adjustment
- ▶ Providing a spreadsheet with the tax character of distributions for companies that paid a return on capital
- ▶ Providing access to additional corporate actions, not just those impacting your portfolio, via the CATA Lite online lookup portal

CATA proactively helps to identify corporate actions with their respective US federal income tax considerations

Conduct individual searches of all corporate actions reviewed by our team via the CATA Lite online database.

Current state

Voluminous corporate actions inundate funds and impact year-end taxable income calculations and distributions.



Our experienced team proactively identifies and monitors corporate actions from announcement date to close date and independently determines the respective tax treatment.

Potential considerations

301/302

304

354/356



Ask us about our other global investing tax services with respect to compliance and reporting:

- ▶ Foreign Tax Credit (FTC) Assessment
- ▶ Foreign Tax Forms Completion (FTFC) Service
- ▶ Global Withholding Health Check
- ▶ Global Withholding Tax Reporter (GWTR)
- ▶ Per Se Analyzer
- ▶ Passive Foreign Investment Company (PFIC) Analyzer
- ▶ Publicly Traded Partnership (PTP) Analyzer
- ▶ Qualified Foreign Corporation (QFC) Analyzer
- ▶ Rapid Reclaim Analyzer and Recovery Service
- ▶ Rapid Security Analyzer (RSA)

Danielle Clark

danielle.clark@ey.com
+1 203 674 3693
Ernst & Young LLP

Amy Snyder

amy.snyder@ey.com
+1 215 448 5260
Ernst & Young LLP

Chhaya Desai

chhaya.desai@ey.com
+1 916 218 1900
Ernst & Young LLP

Nora Triolo

nora.triolo@ey.com
+1 212 773 2932
Ernst & Young LLP

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EYG no. 010318-23Gbl

2306-4265880

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