



Shape the future
with confidence

Global Tax Investing Services

Gain efficiencies and insights with
tools designed to address your
global investing tax management
considerations



Global Withholding Tax Reporter (GWTR)

As authorities worldwide enforce new tax laws and increase transparency, the need to quickly identify and manage tax considerations inhouse becomes more complex. GWTR is the online tax reference tool for current and historical withholding tax information on portfolio dividends, interest, capital gains and mutual fund distributions in 131 markets of investment and 211 markets of investors. GWTR also tracks pending withholding tax changes in each market of investment and contains detailed procedures for obtaining relief at source (RAS) or filing a reclaim. Information regarding the tax implications of alternative investment strategies is available as an add-on.



Rapid Reclaim Analyzer and Recovery Service

How much could identifying feasible reclaims of undue withholding tax benefit your organization? Rapid Reclaim Analyzer assists clients with reviewing foreign withholding tax at the instrument level to validate the withholding tax applied by the custodian based on the portfolio's domicile and entity type. The Recovery Service provides a dedicated team to identify reclaimable withholding tax via a cost/benefit analysis. For viable claims, the team files and tracks claims with the tax authorities until they are paid. The team also provides advice as it relates to achieving RAS where applicable.



Foreign Tax Forms Completion (FTFC) service

Tracking and completing the required forms in your investment markets is a complex task as tax authorities worldwide are applying stricter requirements to obtain RAS and reclaim withholding tax. We have developed the FTFC Service so you can track, complete and access advice with respect to global withholding tax forms' account openings in foreign jurisdictions. The dedicated team can also assist with obtaining a certificate of residence (e.g., Form 6166 for US residents).



Global Investor Services (GIS)

Increasingly complex local markets and growing levels of foreign investments drive the need for a more coordinated approach for global investment tax requirements. GIS is a centralized approach to tax compliance services that directs and coordinates global resources through a "single point of contact" model that significantly reduces the administrative burden of working directly with various local teams and managing multiple contracting and billing procedures in each market.



Rapid Security Analyzer (RSA)

RSA automates part of the investment portfolio analysis by mapping transactions to tax rules for 131 countries and for 12 financial instruments (including derivatives). RSA's interactive reports and executive dashboards enable clients to:

- View capital gains, dividends, and interest tax rates and rules, and sort rates by materiality
- Identify, via a traffic light system, problematic jurisdictions and investments and where capital gain exposures might exist
- Analyze percentages of significant or potential liabilities by country and by region
- Compare and contrast the fund types (investor countries) or effective dates with scenario results
- Proactively identify the withholding tax rate, rule or status of a single security via the RSA Lite online search feature



Corporate Actions Tax Analyzer (CATA)

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 all corporate actions, not just those impacting your portfolio, via the CATA Lite online lookup portal



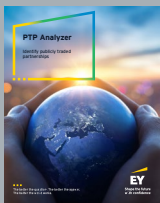
Passive Foreign Investment Company (PFIC) Analyzer

For more than a decade, PFIC Analyzer has been a valued source for efficient and consistent identification of PFICs. Each year, the PFIC Analyzer team reviews approximately 30,000 foreign equities for PFIC status. You can make informed decisions regarding the potential impact of foreign holdings in their portfolios and comply with regulatory filing requirements on a timely basis. The PFIC Lite add-on service allows you to conduct a one-off search of an issuer's current PFIC status or to request an expedited review of issuers that do not have a current finalized determination.



Per Se Analyzer

Funds and investment managers in the US risk investing in non-per se (noncorporate) entities, which may impact the tax-exempt status of sovereign wealth funds. The Per Se Analyzer team can quickly and efficiently identify corporate and noncorporate entities, provide a report designating each issuer with a "per se" or "non-per se" classification and determine whether the issuer could be classified as a corporation and "safe to hold" for US tax purposes. Our tax professionals have reviewed more than 80,000 US and foreign issuers for per se status to date.



Publicly Traded Partnerships (PTP) Analyzer

Effective January 1, 2023, unless an exception applies, brokers and custodians are required to withhold 10% on a foreign partner's gross proceeds from sale of a partnership interest or distribution from a partnership if the partnership states it is engaged in a US trade or business or the withholding agent has reason to know that it is engaged in a US trade or business. PTP Analyzer can efficiently and accurately ease the burden associated with PTP investments by assisting in the identification of PTP holdings via a review of all publicly traded US and foreign corporate equity securities held in a portfolio. The service also includes continuous monitoring for qualified notices, as well as an online lookup tool.



Qualified Foreign Corporation (QFC) Analyzer

Many investors may be at risk of not receiving the preferential tax rate afforded to dividends paid by QFCs. To help determine whether dividends qualify, we offer QFC Analyzer, a directory with detailed information on 32,000 securities from 137 countries. QFC Analyzer can efficiently and accurately identify, in a timely manner, issuers that pay qualified dividends.

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