“Every client of Ryan has our unconditional guarantee that we will deliver the very best results possible. We won’t quit until you are satisfied.”

G. Brink Ryan
Chairman and CEO
RYAN AND RYAN INTERNATIONAL
The Ryan Commitment

Since 1991, Ryan has become a leading global tax services and software provider, and the largest Firm in the world dedicated exclusively to business taxes. Although there are many factors that have contributed to our success, by far the most critical is our single-minded focus on and dedication to achieving the highest quality results for our clients.

While our clients recognize that our expertise in tax recovery is world class, they are increasingly focused on prospective tax improvement as the regulatory climate and market dynamics change. We have responded by leveraging tax recovery as a “means to an end,” creating opportunity for our clients to achieve greater performance across their total tax function with a new and expanded suite of value-added services.

Our brand identity reflects our vision that tax recovery is only part of the value equation that we provide to our clients. We’re also focused on their overall tax performance—providing innovative solutions to address the issues and errors that we identify—and creating opportunities for their organizations to improve efficiency, become more strategic in their approach to tax, and deliver outstanding value to their shareholders.

As always, every client of Ryan has our unconditional guarantee that we will deliver the very best results possible. We won’t quit until you are satisfied. Please contact me directly concerning any aspect of our services or our commitment to you, our client.

We appreciate your business.

G. Brint Ryan
Chairman and CEO
Ryan and Ryan International
972.934.0022
brint.ryan@ryan.com

To liberate our clients from the burden of being overtaxed, freeing their capital to invest, grow, and thrive.

Guided by Our Values

PURSUE EXCELLENCE
I create value through mastery, creativity, and innovation.

WIRED TO WIN
I drive exceptional results for our colleagues, clients, and the Firm.

GENEROSITY MATTERS
I share success with colleagues, clients, and the community.

BUILD TRUST
I demonstrate respect and trust for others.

INTEGRITY ALWAYS
I do what is right.
With strategic offices across the world, Ryan represents Global 5000 clients in more than 50 countries with multiple international locations.

Ryan has the most comprehensive suite of integrated tax services available today, including:

- Abandoned and Unclaimed Property
- Business License Tax
- Canadian Tax Services
- Communications Transaction Tax
- Credits and Incentives
- Customs and Foreign Trade
- Federal Income Tax
- Fuels and Excise Tax
- Human Capital Tax
- Insurance Tax
- International Tax
- Property Tax
- Ryan Advocacy
- Ryan Software
- Severance Tax
- State Income and Franchise Tax
- Tax Compliance
- Tax Technology
- Transaction Tax
- Value-Added Tax

**Ryan by the NUMBERS**

Number of clients supported: **14,000+**

More than **2,200** employees worldwide

**96%** Ryan represents 96% of the Dow Jones Industrial Average companies

Ryan was selected to the Inc. 5000 list of fastest-growing private companies in America

**Ryan’s Net Promoter Score® ranks above the world’s most respected companies**

Our industry experts recover more than **$2.5 BILLION** in corporate tax savings!
Ryan is a trusted advisor to many of the world’s best-known, best-run businesses.  

### CLIENT SATISFACTION RATINGS

#### Overall Experience
- **99%**
- **99%**
- **99%**
- **99%**

#### Services Performed
- Avoided Disruptions in Client Offices
- Responded Promptly

#### Services Performed Timely
- **98%**

#### Demonstrated Expertise and Provided Accurate Information
- **99%**

#### Avoided Disruptions in Client Offices
- **99%**

#### Overall Quality of Service
- **98%**

#### Services Performed Professionally
- **99%**

#### Results Created Value
- **99%**

#### Responded Promptly
- **99%**

---

**Award-Winning Tax Services**

**Achieving Market Leadership Through Workplace Innovation, Employee Development, and Client Service Excellence**

- **Customer Service Institute of America**
  - Ryan is the first company ever awarded the prestigious International Customer Service Standard Gold Certification. This exclusive, three-year certification is the result of an extensive review of Ryan’s client service and quality management processes.

- **ATD BEST Award**
  - Ryan is a five-time recipient of this prestigious award recognizing organizations that demonstrate enterprise-wide success through world-class organizational training and a company culture of employee learning and development.

- **Great Place to Work Awards**
  - Ryan is recognized as a Great Place to Work in North America, Europe, and India.
“Ryan has secured millions of dollars in tax savings for Chrysler, consistently providing outstanding client service and value.”

Kevin M. Danielson
Senior Manager, Indirect Taxes and Audit
CHRYSLER
International Capability. Local Expertise.

Since our founding, we have built one of the most experienced teams of tax professionals ever assembled. Our practitioners include legislators, former administrative law judges, tax policy officials, former tax auditors, attorneys, statisticians, and other professionals with many years of multi-jurisdictional tax experience.

At Ryan, we represent more than 14,000 global clients in over 50 countries. From challenging income tax assessments in New York to implementing innovative franchise tax planning strategies in Wisconsin, and settling property tax disputes in Ontario to implementing tax automation solutions in London, we have successfully represented our clients in every major taxing jurisdiction. From Florida to California, British Columbia to Newfoundland, London to Amsterdam, Australia to Singapore, and practically everywhere in between, we have recovered billions of tax dollars for our clients.

We're aggressive, but professional. We understand the importance of constructive relationships with taxing authorities and economic development officials. We also understand that respect is earned. And sometimes, disputes can’t be resolved through simple negotiation. In those cases, we’re prepared to fight for our clients’ interests for as long as it takes. In conjunction with the tax practices of the most distinguished law firms, we have successfully litigated dozens of tax cases. In summary, our clients’ interests are our interests. With our help, you pay only the taxes you owe. No more. No less.

When Clients Come First, Profits Will Follow

Our commitment to client service means that our clients’ priorities are our priorities. And our clients appreciate the difference our approach provides. Our unique and innovative Quality Assurance Program ensures that our services are consistently performed at the highest level possible, engagement to engagement, and client to client. No other firm in the industry maintains a fully dedicated Quality Assurance team focusing exclusively on the high-quality delivery of tax consulting services.

Our Quality Assurance team reviews randomly selected and/or targeted client engagements to ensure that our work product is thorough, consistent, innovative, and professional. This approach is specifically designed to ensure that our clients can expect the same high-quality tax consulting services from every Ryan office, every engagement team, and across all disciplines. Like our entire Firm, the Quality Assurance team is dedicated to our key mission of providing our clients with the most effective and thorough taxpayer representation possible.

Perhaps the greatest value we provide to our clients is the transfer of knowledge. We believe that the more we educate our clients, the stronger our relationships with them become. So as we work through particular tax issues with our clients, we share what we know and pass on our knowledge to them in the form of training and ongoing support. And there’s no place at Ryan for overpowering salespeople. We rely on enthusiastic and highly motivated technical specialists who make it their business to know the factors that affect yours.
Specialists in Tax Services

We’ve built a premier portfolio of Global 5000 clients who rely on Ryan year after year for innovative tax advisory and consulting services. And it’s our focus on providing outstanding client satisfaction that drives the services we’ve launched to support client needs in every aspect of state, local, federal, and international tax.

We’ve achieved great success helping shape legislative, regulatory, and judicial issues impacting tax matters across North America. For example, during the 83rd Texas Legislative Session, Ryan Advocacy represented hundreds of movie theaters in the state that were being taxed on the portion of their box office receipts that actually are paid to the studio that owns the movie. The Ryan Advocacy practice is the only lobby group in Austin that focuses exclusively on tax legislation, regulations, policies, and procedures. Staffed by well-connected, highly seasoned government affairs professionals with extensive experience in tax policy, Ryan Advocacy represents Fortune 100 companies on a variety of tax issues with an impressive record of success. During 2013 alone, Ryan Advocacy secured an estimated $250 million in tax statutory changes and clarifications for the benefit of its Texas clients.

From our participation on the Michigan Business Tax Restructuring Task Force, which worked with the Michigan Legislature and Michigan Department of Treasury on one of the most sweeping tax law changes in that state’s history, to our membership on the Georgia House Comprehensive Tax Reform Study Committee, Ryan works diligently to effect favorable tax legislation and policy and to play a key role in opposing unfavorable tax initiatives.

While tax services are only a sideline at the national accounting firms, it’s all we do. We offer strategic advantages that are unmatched by ordinary accounting and consulting firms. Significantly, our services are not restricted by the Sarbanes-Oxley Act of 2002. We do not perform audits, attest work, or render opinions on financial statements. Because of our exclusive focus on tax services, we serve as your advocate, without cumbersome regulatory restriction or the need for Audit Committee approval.

“Ryan has been a valued partner of H&M during our growth, helping us navigate the complex sales landscape and minimize our tax liabilities.”

Chelsea Wharton
Chief Financial Officer, Canada
H&M
Superior Professionals

Ryan is owned and managed by a group of Principals with many years of multi-jurisdictional tax experience, including legislators, former administrative law judges, tax policy officials, former tax auditors, attorneys, statisticians, and other professionals.

**Board of Managers**

- G. Brint Ryan
  Chairman and CEO
  Ryan and Ryan International

- Ginny B. Kissling
  Global President and Chief Operating Officer, Ryan and Ryan International

- Jayme Fishman
  President, Ryan Software

- Gerry L. Ridgely, Jr.
  Executive Vice President and Vice Chairman, Emerging Businesses

- Jon C. Sweet
  Executive Vice President and Vice Chairman, Chief Market Strategy Officer

- Garry Round
  President, Canada Operations

- Jeff Miller
  Principal and Practice Leader, Ryan Advocacy

- Shane Moncrief
  Principal and Practice Leader, Property Tax, Commercial

- Sharon Welhouse
  Principal and Practice Leader, Credits and Incentives

**Presidents and Practice Leaders**

- Ian Boccacio
  Principal and Practice Leader, Income Tax

- Joshua D. Cohen
  Principal and Practice Leader, Transaction Tax

- Eugene Choi
  Principal and Practice Leader, Asia-Pacific

- Damon Chronis
  President, U.S. Operations

- Suzanne C. den Breems
  Principal and Practice Leader, Europe

- Neeti Dewan
  Global Practice Leader, Transaction Tax Compliance

- Owen Evans
  Principal and Practice Leader, Transaction Tax Compliance

- Richard D. Fosburg
  Principal and Practice Leader, Property Tax, Compliance

- Clara Kippes
  Principal and Vice Practice Leader, Transaction Tax

- Mark LoRusso
  Principal and Practice Leader, Property Tax, Complex

- Mindy Mayo
  Principal and Practice Leader, Human Capital Tax

- Grant Smith
  Principal and Practice Leader, Tax Technology

- Matt Travis
  Principal and Practice Leader, Severance Tax, Oil and Gas

- Brendan Moore
  President, Ryan International, European and Asia-Pacific Operations

- Mark A. Paolillo
  Principal and Practice Leader, Abandoned and Unclaimed Property
Superior Professionals—Superior Results

A tradition of exceeding our clients’ expectations

Every client is important to us. To effectively represent their businesses, we must thoroughly understand their industries. Every member of our Firm recognizes this. That’s why, from our newest associates to our founding Principals, each of us at Ryan is committed to serving our clients with the highest degree of professionalism and the most proficient technical ability possible. We continue to build Ryan by recruiting the top graduates from the best university programs in accounting, business administration, finance, and law. We teach them the nuances and intricacies of state, local, federal, and international tax through our innovative and proprietary Professional Development Program. We train them in the latest tax developments and technology. And we never stop training them. We do all this to ensure they can live up to our unusually high standards of providing our clients access to the highest level of industry knowledge and expertise available.

Even with very rapid growth, we enjoy the lowest turnover in our industry among major firms. We retain an enviable percentage of our professionals because we treat them with the same respect we expect from them. Our approach means that our practitioners establish long-term, in-depth, professional relationships with our clients. Our managers thoroughly understand our clients’ businesses because they work with them year after year. It means the professional who serves you today is the professional who will serve you tomorrow and into the future.

Our practitioners are industry thought leaders and have written for prestigious publications such as the BNA Tax Management® Multistate Tax Portfolio Series, a comprehensive resource providing authoritative analysis, state-specific information, and practice documents for use in state tax planning. We have also written for and contributed to CCH® INCORPORATED’s Guidebook to Texas Taxes. We author a series of books published by Wolters Kluwer Limited, including Value-Added Taxation in Canada: GST, HST, and QST, which is now in its fifth edition. Ryan professionals are sought-after presenters at virtually every major professional tax conference, including those held by the Council On State Taxation (COST), the Institute for Professionals in Taxation (IPT), the Chartered Professional Accountants of Canada (CPA Canada), and the Tax Executives Institute, Inc. (TEI).

At Ryan, we have realized the need to integrate legislative expertise with tax services. Our leadership team includes several current and former legislators with years of tax experience. Chuck Martin, a Director in the Firm’s Atlanta office and a Georgia State Representative, was named one of five “Legislators of the Year” by the Georgia Chamber of Commerce for championing pro-business issues and using his leadership role to proactively strengthen the state’s business climate, economic development, and job creation. Chuck has also served on the Georgia House Budget and Fiscal Affairs Oversight Committee since 2011. Chet Edwards, a Principal in Ryan’s Transaction Tax - Government Services practice, served as a Texas Senator from 1983 through 1990 and a United States Congressman from 1991 through 2010.
“Ryan Advocacy delivered both timely and effective legislative advocacy strategy and support that proved decisive in achieving success for our tax and external affairs professionals.”

Archie Schaffer III
Senior Vice President, External Affairs
TYSON FOODS
“Ryan has been a trusted partner that has delivered substantial value and tax savings for many years, while sharing their vast knowledge and strategic advice across multiple tax areas.”

Lowell Griffin
Tax Director
SWIFT TRANSPORTATION
Comprehensive Tax Practice Areas

Providing a full range of state, local, federal, and international tax services

Ryan’s practice includes expertise in every major area of taxation. We have the largest Transaction Tax practice in North America, specializing in multistate sales and use, gross receipts, and Canadian provincial sales taxes. Our sales and use tax practice has the largest oil and gas exploration and production group of its kind. Our sampling analysis and evaluation is recognized as the leading practice in its field.

Our leading global Property Tax practice values and represents billions of dollars of our clients’ business, personal, and real property assets. The implementation of our innovative and well-documented valuation cases has resulted in substantial tax savings for our clients. We take the time to understand our clients’ businesses. Ryan’s multi-disciplined accredited appraisers continually develop and refine our appraisal processes and methodologies to address the effects of evolving technologies, environmental regulation, environmental contamination, and economic obsolescence affecting the value of our clients’ assets.

Our State Income and Franchise Tax experts provide services from audit defense to complete business reorganizations. The services we offer dramatically reduce the tax burden of businesses operating in both single and multi-jurisdictions. We use innovative and proprietary techniques to accomplish the lowest tax liability possible. Our Federal Income Tax practice provides federal tax compliance and reporting solutions that streamline client processes and provide greater data accuracy and internal controls.

Ryan’s Credits and Incentives professionals have extensive experience securing credits and negotiating incentives, and have collectively secured millions of dollars for our clients in a wide range of industries.

Our Abandoned and Unclaimed Property practice is one of the largest in the United States. We help our clients navigate the maze of unclaimed property laws, identify and quantify liabilities, and develop a strategy to minimize exposure.

Our Severance Tax practice represents a majority of the oil and gas industry with experience in all facets of oil and gas taxation, including governmental auditing experience, “Big Oil” staff and management experience, and national public accounting experience. This breadth of expertise ensures that our professionals understand all aspects of tax incentives and compliance—from identification through application and implementation to reporting.

Our Tax Technology practice is one of the largest in the industry, delivering the most comprehensive and effective suite of technology services available today. Whether it’s the automation of tax return preparation or the full-scale implementation of a tax decision-making software application, our technicians help clients realize the full potential of tax technology solutions.

“For more than five years, Ryan has been our ‘go-to’ tax advisor. We rely on Ryan’s innovative approach and vast expertise for all of our state and local tax needs, including sales and use tax, property tax, credits and incentives, compliance, and more.”

Mark Nunneley
Chief Accounting Officer

“Ashford Hospitality Trust

“Ryan’s integrated tax services delivered outstanding value and substantial savings in multiple tax areas, including sales tax, payroll tax, and customs duty.”

Greg Sakowski
Chief Financial Officer

“Hutton...your wireless products experts

12
“Through a comprehensive suite of ongoing support services that provide immediate answers to tax questions, customized training seminars, and online resources, Ryan continues to deliver The Hershey Company outstanding value well after the completed engagement.”

Russell Thomas
State Tax Manager
THE HERSHEY COMPANY
End-to-End Tax Services

With more than 45 global tax services, Ryan’s expertise in every major tax area is second to none in the industry. Last year alone, our multi-disciplinary approach resulted in $2.5 billion in tax savings for our premier global clients. Our integrated tax services improve overall tax performance and create greater opportunities to measure and improve your efficiency, develop a more strategic approach to tax, and deliver outstanding value to your shareholders.

**Alternative Compliance Procedures**
Ryan assists with the evaluation, development, negotiation, and implementation of alternative compliance procedures, such as managed audits, managed compliance, contract auditors, and alternative reporting procedures.

**Audit Representation**
We represent our clients' interests during tax audits to ensure they pay only what’s fair.

**Litigation Support**
We provide litigation support and expert witness testimony to assist in resolving tax controversies.

**Predominant Use Studies**
We provide utility usage studies to a variety of clients to support their claims for exemptions on sales tax for purchases of utilities, such as electricity and natural gas. These studies establish the predominant use of electricity or natural gas through a single meter for processing, manufacturing, fabricating, or other noncommercial use.

**Sampling Analysis and Evaluation**
Ryan’s Sampling Analysis and Evaluation service is one of the leading practices of its kind. We have significant influence on the statistical and nonstatistical sampling methods used by many taxing authorities. Our professionals intuitively comprehend and evaluate the structure and methodology of audit examinations to develop strategic tax reduction techniques and ensure that our clients’ interests are protected during tax audits. These techniques include expanded audit samples, post-audit stratification, and differential analysis, among others.

**Tax Compliance Outsourcing**
We provide a comprehensive suite of outsourced or co-sourced tax compliance services designed to meet your internal Sarbanes-Oxley requirements. Our Tax Compliance practice includes the full spectrum of compliance services, including account reconciliations, data conversions, returns preparation, and tax payments processing.

**Tax Refunds**
Our professionals perform comprehensive transaction audits to recover overpayments resulting from court decisions, policy changes, and compliance errors.

**Tax Research**
Ryan handles all areas of tax research, documentation, system configuration, and training. We maintain a comprehensive tax research database that includes topics for numerous industries related to sales and purchases.

**Tax Systems Implementation**
Our technicians assist clients with implementation of new tax reporting and compliance systems. We are certified trainers and on-site support technicians for the leading tax software products.

**Voluntary Disclosure and Registration**
We represent our clients’ interests before appropriate taxing authorities to correct compliance oversights and to complete registration at the lowest possible cost. In some cases, prospective registration can be accomplished.
“Ryan’s diligent approach to dispute resolution is outstanding. They have provided extraordinary value and substantial savings for Cintas. They were able to take over a critical situation and produce exceptional results.”

Scott D. Clark
Tax Director
CINTAS
Emphasis on Technical Expertise

We understand the complex environments in which our clients operate. We understand the unique provisions of the tax codes in the jurisdictions where they conduct business. We stay current with the latest rulings and changes in tax law as they apply to our clients’ businesses. And our efforts translate into significant tax savings and superior results for our clients. Simply put, our commitment to excellence and utilization of sophisticated technology ensure that we’re more thorough, efficient, and effective than our competitors. We don’t simply review our clients’ records for tax reduction and tax-saving opportunities; we scour them. And the results speak for themselves.

Credits and Incentives
- $50 million in tax and infrastructure cost savings for a manufacturer of plastics products
- $15.9 million in enterprise zone refunds for a major oil company
- $5.2 million in tax and other savings for a garage door manufacturer
- $4.5 million in tax and other savings on a consolidation project for a consumer products manufacturer
- $3.8 million in tax savings for a plastic, polyurethane, and sealant manufacturer
- $2.2 million in grants and tax credits for an investigative and support services company

Fuels and Excise Tax
- $2.2 million in tax refunds for a major airline company
- $.9 million in tax refunds for a major concrete company
- $.8 million in tax refunds for a major helicopter company
- $.6 million in tax refunds for a major electric utility company

Income and Franchise Tax
- $100 million in tax savings for a leading technology company
- $27 million in tax savings for a major aerospace defense company
- $13 million in tax refunds for an oil and gas exploration and production company
- $10 million in tax refunds for a gas transportation company
- $12.2 million in tax refunds for an auto manufacturer
- $3 million in tax refunds for a medical supply manufacturer

Property Tax
- $12.5 million in tax savings for a major chemical manufacturer
- $9 million in tax savings for an electric power generation company
- $5 million in tax savings for a major financial institution
- $3.4 million in tax savings for a media conglomerate
- $2.1 million in tax savings for a major paper manufacturer
- $1.8 million in tax savings for a wire and cable manufacturer
- $1 million in tax savings for a large retail company

Sales and Use Tax
- $80.3 million in tax savings for a major defense contractor
- $70.4 million in tax savings for a major cable company
- $48.6 million in tax savings for a major retailer
- $38.1 million in tax savings for a major healthcare company
- $36.4 million in tax savings for a major financial institution
- $32.3 million in tax savings for a major energy services company
- $24.6 million in tax savings for a major high-tech equipment manufacturer
- $23 million in tax savings for a major commercial airline

Severance Tax
- $47 million in Texas severance tax refunds for a large, independent oil and gas producer
- $35 million in multistate severance tax refunds for a midsize, independent oil and gas producer
- $15.8 million in tax credits for an integrated global energy company
- $6.1 million in tax credits for a large, independent oil and gas producer
- $5 million in tax credits for an integrated global energy company
“Ryan has provided BASF outstanding value by recovering overpaid taxes while identifying and implementing tax automation solutions, streamlining tax decision processes, and integrating industry-leading tax software to improve our tax performance.”

Frederick W. Jenkin
Manager, Sales and Use Tax Audits and Special Projects
BASF
Advanced Technology and Software

*Automation solutions for transforming your company’s tax function*

Ryan is well versed in the world of tax technology and software, assisting clients with a wide array of technology solutions designed to improve productivity and profitability. We have developed substantial, proprietary software applications and database tools that have helped us become the most efficient and thorough firm in the business.

For example, we’ve developed TaxDecisionERP®, an integrated software solution that automates multistate use tax calculations. This allows our clients to minimize tax overpayments, avoid penalties from underpayments, improve cash flow, eliminate labor hours spent manually calculating and correcting use tax, and enhance their audit and traceability tools for Sarbanes-Oxley Act documentation and control. TaxDecisionERP® generates real-time calculations as goods are issued and services are delivered, empowering your accounting and tax professionals with the ability to enhance your company’s bottom line. We pioneered many of the most innovative techniques in the industry using electronic data and information available under freedom of information statutes. Our computer-assisted sampling models are simply unmatched from a technical standpoint. Our integrated suite of tax calculation, rate look-up, sales and use tax compliance, and certificate management applications improves efficiency and eliminates the pain points in your tax processes. And our leading abandoned and unclaimed property compliance system, Tracker PRO, is the leading application of its kind in the world.

Our Tax Technology practice is one of the largest in the industry. Whether it’s the automation of tax return preparation or the full-scale implementation of a tax decision software application, our technicians help you realize the full potential of tax technology solutions. We help our clients with strategy and deployment of value-added tax (VAT) services, including enterprise resource planning (ERP) support, and all technology-related needs to facilitate VAT calculation, reporting, and outsourcing. We also consult with our clients on managing the VAT component of international process and control reviews as required by Sarbanes-Oxley.

Combining powerful software applications with our industry-recognized tax system implementation and recovery services delivers tremendous added value to our client engagements.

“Ryan has dramatically improved our bottom line by recovering substantial tax revenue for LCBO. More importantly, their process improvement plan outlined a blueprint for achieving greater performance across our overall tax function.”

Carol Lyons
Controller
LIQUOR CONTROL BOARD OF ONTARIO (LCBO)
About Ryan

Ryan, an award-winning global tax services and software provider, is the largest Firm in the world dedicated exclusively to business taxes. With global headquarters in Dallas, Texas, the Firm provides an integrated suite of federal, state, local, and international tax services on a multi-jurisdictional basis, including tax recovery, consulting, advocacy, compliance, and technology services. Ryan is a six-time recipient of the International Service Excellence Award from the Customer Service Institute of America (CSIA) for its commitment to world-class client service. Empowered by the dynamic myRyan work environment, which is widely recognized as the most innovative in the tax services industry, Ryan's multi-disciplinary team of more than 2,200 professionals and associates serves over 14,000 clients in more than 50 countries, including many of the world's most prominent Global 5000 companies. More information about Ryan can be found at ryan.com.