



Our Pledge to Taxing Authorities

At Ryan, we recognize the essential role taxes play to fund and support the services government provides to our communities. We have great respect for the people who administer our tax laws, as we share a common goal—helping taxpayers remit only the correct amount of tax due.

Our Firm represents a wide array of taxpayers across the globe and appreciates the paramount importance of establishing exemplary professional relationships with tax agencies to accomplish our collective goal. Therefore, Ryan makes this pledge to the taxing authorities and personnel with whom we work.

WE WILL

- › **Value your time**
We know you have many competing priorities and your time is valuable. Ryan will work diligently to leverage technology and prepare deliverables that you can review efficiently to avoid delays, misunderstandings, and disruptions to the process.
- › **Only pursue legally appropriate claims**
We believe our clients should pay the tax they owe, but no more. Our obligation is to seek what we ethically believe is the correct legal outcome for our clients. We will not take positions or file claims that are not supported by law.
- › **Be accessible and responsive**
You deserve our prompt attention. Our teams are organized to ensure we have proper coverage at all times. Phone calls and emails will be returned as soon as possible, but not less than daily. We will respond quickly to your requests for information necessary to complete your reviews.
- › **Be respectful and courteous**
We will demonstrate our respect for you and your role through our professional and courteous interactions.
- › **Collaborate**
The tax landscape is constantly evolving. We will come to the table with an open mind to address new tax challenges. Working together, we can strengthen the tax systems, businesses, and economies we serve.
- › **Occasionally agree to disagree**
It's to be expected that we will occasionally debate issues and challenge rulings to seek the correct outcome for our clients. Even when we disagree, we will uphold our values and this pledge. No matter the outcome, we will be professional and courteous.
- › **Seek feedback**
This pledge is only as good as our actions to stand behind it. In the event you have any questions or concerns about our adherence to this pledge, we will always welcome your feedback. A survey is available 24/7 at rateryan.com for you to share your thoughts.

On behalf of Ryan, we thank you and your agency for the tremendous work you perform to support our great economies. My door is always open. You can contact me at brint.ryan@ryan.com or 972.934.0022. Alternatively, you are welcome to contact Holly Reed, Practice Leader and Principal in Ryan's Taxpayer Advocacy group at holly.reed@ryan.com or 972.934.0022.

Thank you,

G. Brint Ryan

Chairman and CEO