

## Marcum's Approach: Accounting for Income Taxes

Marcum provides a comprehensive package of ASC 740 services to simplify our clients' tax reporting requirements. Accounting standards and complex tax legislation create difficulties for companies during the financial statement process. Together with our clients, Marcum provides a full spectrum of services.

### THE MARCUM STRATEGY

#### Building Efficiencies

Marcum will work efficiently to prepare quarterly tax provisions, allowing your company to free up resources.

#### Strategize & Transform

With your collaboration, Marcum can work to improve your tax process and create more reliable forecasts and estimates.

#### Tax Planning

Marcum will analyze the business and work with your team on effective tax strategies, to mitigate risks to the financials and investors.

#### Optimize Controls

Marcum will work with your team to create proper controls for the tax provision, to enhance management oversight and mitigate risk.

#### Reliable Disclosures

Marcum will assist with tax reporting disclosure requirements and make sure the financial statements are properly supported.

#### Investors Trust

Marcum helps build trust around your business tax environment so you can reallocate resources to optimize investor satisfaction.

### TAX ACCOUNTING SERVICES

- Annual and interim tax provision computations
- Deferred analysis
- Valuation analysis
- Uncertain tax position analysis
- Tax planning
- State & local tax
- Foreign tax
- Transaction analysis
- Disclosure requirements
- Specialty tax calculations (credits, basis differences, etc.)
- Technology implementation and optimization

## THE MARCUM TEAM



**MARTIN MARTINEZ**  
**ASC 740 National Practice Leader**  
(281) 223-5520  
martin.martinez@marcumllp.com



**ROBERT MCGUINNESS**  
**ASC 740 Northeast Region Leader**  
(212) 485-5814  
robert.mcguinness@marcumllp.com



**CESAR ESTRADA**  
**ASC 740 Southeast Region Leader**  
(954) 320-8074  
cesar.estrada@marcumllp.com



**LORI ROCK**  
**ASC 740 West Regional Leader**  
(310) 432-7427  
lori.rock@marcumllp.com

### ABOUT MARCUM LLP

Marcum is one of the largest independent accounting and advisory firms in the country, ranked among the top 15 nationally. Since 1951, Marcum has provided accounting and advisory services to thousands of companies in a diverse array of industries, which rely on our nuanced understanding of their businesses and the relevant regulatory and reporting frameworks in which they operate to help them achieve their objectives.

Marcum provides a comprehensive range of professional services including accounting and advisory, technology solutions, wealth management, and executive and professional recruiting.

Our affiliate organizations include:

- Marcum Asia
- Marcum Insurance Services
- Marcum RBK Ireland
- Marcum Search
- Marcum Technology
- Marcum Wealth