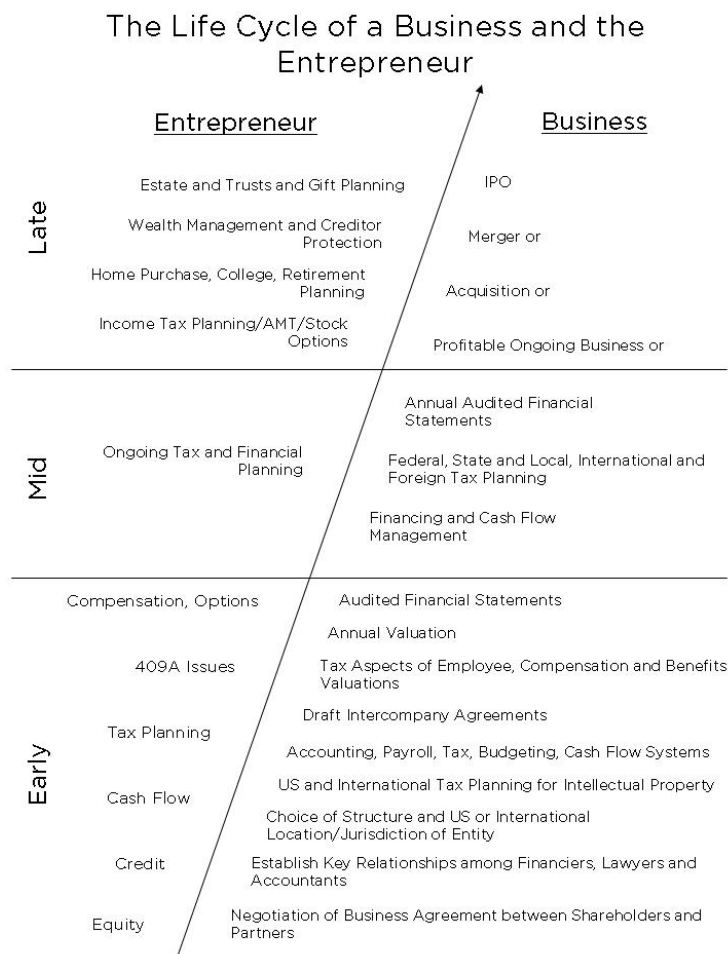


# SERVICES FOR EMERGING GROWTH COMPANIES AND ENTREPRENEURS

Emerging growth companies and their entrepreneurs/owners/investors face a myriad of issues as they navigate the business life cycle. Decisions must be made that will determine the jurisdiction in which the business is based and the type of entity that is formed. Business agreements need to be negotiated and intellectual property must be managed. These are just some of the challenges to be addressed.

Marks Paneth & Shron LLP (MP&S) successfully supports companies and individuals throughout the life cycle of a venture. Our knowledgeable specialists offer a full range of tax, accounting, auditing, consulting and litigation and corporate financial advisory services that take into consideration local as well as global tax matters. We provide steady counsel from formation through either the liquidating event as an acquisition, merger or IPO or continuation as a profitable business entity. Both the individual and the business benefit from our firm's customized, integrated approach to service delivery.

A high-level overview of the services MP&S offers emerging growth companies and their entrepreneurs/owners/investors follows.



# SERVICES FOR EMERGING GROWTH COMPANIES AND ENTREPRENEURS

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## Support for the Entrepreneur

Entrepreneurs face challenges ranging from conceptualizing the venture, building the team, developing the product and defining the market — leaving little time for essential strategic financial and business planning functions traditionally provided by a controller or a chief financial officer.

The professionals of MP&S have the financial, accounting and business acumen to support and guide you through every phase of the life cycle of your business.

- Strategic Planning
  - Corporate Financial Analysis
  - Tax Strategy
  - Treasury Strategy
  - Risk Management Strategy
  - Internal Control Strategy
  - Market Product Analysis
- Investment/Funding Activities
  - Banking Relationships
  - Evaluation of Debt Financing
  - Customized Investment Reporting
  - Cash Flow Analysis
- Board of Directors/Investors
  - Review Financial Reporting
- Functional Oversight/Review
  - Accounting/GAAP
  - Accounts Payable/Receivable and Billing
  - Tax
  - Treasury
  - Employee Benefit Plans
- Accounting
- Budgeting/Forecasting
- Contracts/Outsourced Functions
- Management Reporting
- SEC/Sarbanes-Oxley/Internal Controls/Audit
- Merger, Acquisition and Divestiture Activities

# SERVICES FOR EMERGING GROWTH COMPANIES AND ENTREPRENEURS

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## Full Scope of Services Offered

Emerging growth companies and entrepreneurs seek a trusted advisor who offers personalized service combined with expertise and depth and breadth of experience. At MP&S, we are “not too big and not too small” – we are just the right size to meet the needs of this market. We have an integrated approach to serving our clients and deliver a full range of comprehensive services efficiently and in a cost-effective manner.

## Tax Services

- Corporate Tax Services
  - Establishment of Tax-Efficient Ownership and Operational Structure
  - Evaluation of Tax Jurisdiction
  - Avoidance of Double Taxation via the Foreign Tax Credit
  - Tax Planning for Intangible Assets
  - Tax Planning for Software and E-commerce Matters
  - Establishment of Transfer Pricing Policies and Procedures
  - Review of Permanent Establishment Matters
  - International Tax Planning and Compliance
    - Global Solutions for Closely Held US Companies
    - Structuring Foreign Operations of US Persons
    - Structuring US Investments and Operations of Foreign Persons
    - Restructuring Tax Planning for Corporations Operating Overseas
  - US Federal, State and Local Tax Planning
  - Preparation of US Federal, State and Local Tax Returns and Related Reporting
  - Tax Controversy
- Personal Tax Services
  - Tax Planning and Compliance
  - Expatriate Tax Planning
  - Private Foundations
  - Pension and Retirement Planning
  - Trusts and Estates
    - Trust, Estate and Gift Planning
    - Fiduciary Accounting
    - Administration for Trusts, Estates and Guardianships
  - Asset Protection
  - Tax Controversy

## Accounting

- Accounting Software Selection and Implementation
- Design and Maintain the Chart of Accounts
- Identification, Organization and Analysis of Assets and Liabilities
- GAAP Compliance (Software Revenue Recognition)
- Cost Accounting
- Preparation of Financial Statements

# **SERVICES FOR EMERGING GROWTH COMPANIES AND ENTREPRENEURS**

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## **Full Scope of Services Offered (Continued)**

### **Auditing Services**

- Audits, Reviews and Compilations
- Attestation and Special-Purpose Reports
- Royalty Audits
- Due Diligence
- IT Audits and Reviews
- Systems and Process Assurance
- Employee Benefit Plan Audits
  - Full Scope Audits of Financial Statements
  - Limited Scope Audits of Financial Statements
  - Initial-Year Plan Audits
  - Preparation of Form 5500 and Related Tax Filings
  - Determination of Financial Statement and Form 5500 Filing Requirements
  - Optimization of Benefits
  - Assistance with the Design and Implementation of Plans

### **Consulting**

- Human Resource Consulting
- Technology Consulting

### **Litigation and Corporate Financial Advisory Services**

- Intellectual Property
- Business Valuation
- Assistance with Raising Capital and Meeting Regulatory Requirements
- Insurance Services

# SERVICES FOR EMERGING GROWTH COMPANIES AND ENTREPRENEURS

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## Outsourced Business Accounting and Personal Financial Services

Entrepreneurs may initially decide not to maintain internal accounting departments for their businesses or may be too busy to manage their own personal financial affairs. MP&S can provide these services at extremely cost-competitive fees. Our clients benefit from our experience and knowledge. When we serve as your accounting and business advisor, we are committed to adding value to your organization.

- Services for the Business
  - Bookkeeping Services
  - Payroll
  - Accounts Payable
  - Accounts Receivable
  - General Ledger Accounting
  - Account Reconciliations
  - Fixed Asset Management
  - Month-End Closing
  - Sales Tax and Payroll Tax Return Preparation
  - Cash Flow Management
  
- Services for the Entrepreneur
  - Bill Payment and Cash Flow Administration
  - Investment Portfolio Monitoring and Analysis
  - Payroll Administration
  - Fiduciary Accounting
  - Philanthropic Planning