

Corporate Actions Tax Analyzer

Identify complex corporate actions and analyze their tax consequences

CATA reports include pertinent information and taxability analysis matched to corporate actions:

- ▶ Name of security
- ▶ Description of corporate action
- ▶ Ex-date
- ▶ Terms
- ▶ Applicable Internal Revenue Code (IRC) section(s)
- ▶ Supporting documentation
- ▶ Taxability analysis, including impact to basis and holding period

The need for timely identification of complex corporate actions continues to intensify. Funds must proactively identify and understand the tax consequences to their taxable income as the events occur, instead of waiting until the distribution date.

Corporate Actions Tax Analyzer (CATA) helps funds identify certain corporate actions that may have an impact on taxable income.

- ▶ Using the information in CATA, we will review your fund-by-fund lists of all publicly traded US and foreign corporate equity securities during an annual subscription period.
- ▶ We will generate a report for you identifying the holdings involved in a corporate action as well as the relevant tax analysis.
- ▶ We gather and analyze Forms 8937 that affect your holdings, including instances where companies report a return of capital or a conversion ratio adjustment. To date, we have found over 700 forms affecting the past two tax years.
- ▶ We identify corporate actions subject to IRC Sections 302/304. For these actions, we provide the share price and shares outstanding to assist you with 302/304 calculations and in the preparation of these calculations and certifications.

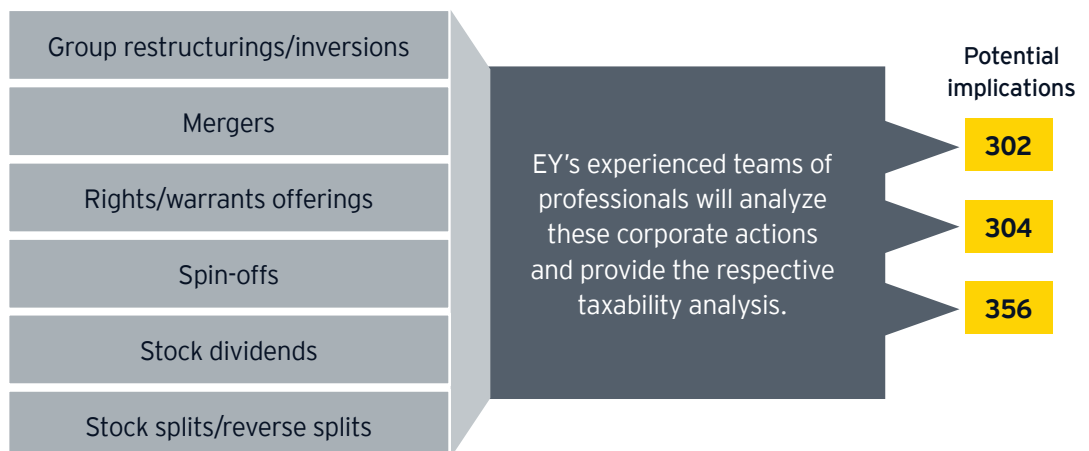
Current state



Voluminous corporate actions inundate funds and impact year-end taxable income calculations and distributions



CATA identifies publicly available corporate actions with tax implications





Ask about our other services for asset managers:

- ▶ Foreign Tax Credit (FTC) assessment
- ▶ Foreign Tax Forms Completion (FTFC) Service
- ▶ Global Withholding Health Check
- ▶ Global Withholding Tax Reporter (GWTR)
- ▶ Per Se Analyzer
- ▶ Passive Foreign Investment Company (PFIC) Analyzer
- ▶ Publicly Traded Partnership (PTP) Analyzer
- ▶ Qualified Foreign Corporation (QFC) Analyzer
- ▶ Rapid Reclaim Analyzer and Recovery Service
- ▶ Rapid Security Analyzer (RSA)

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