



CBRE

COST BASIS READINESS EVALUATION

Compliance Technologies International LLP

Consulting Services

NEW COST BASIS RULES

The Emergency Economic Stabilization Act of 2008 introduced additional tax reporting requirements for cost basis, drastically changing the landscape for 1099-B reporting. The act will require brokers and others who are required to report sale of securities to the IRS to add the customer's cost basis information to Forms



1099-B. The cost basis reported must reflect the customer's cost and adjustments for corporate actions (such as stock splits and spin-offs) and wash sales. Additionally, the act requires brokers to provide cost basis information when transferring securities to another institution.

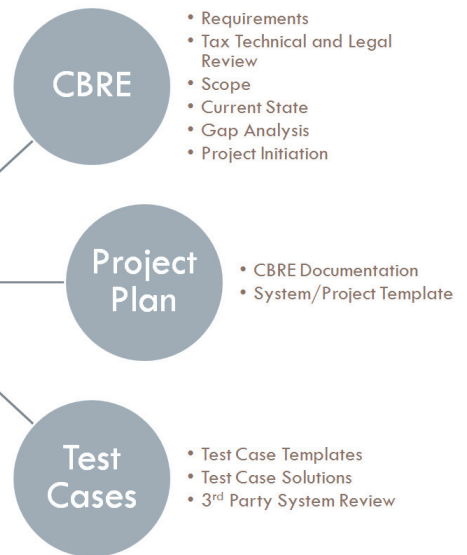
The basis reporting rules go into effect in stages. For standard corporate equities, the rules take effect for stock acquired on or after January 1, 2011. For mutual funds and dividend reinvestment plans, the rules cover shares acquired on or after January 1, 2012. All other securities are covered if acquired on or after January 1, 2013.

ARE YOU READY?

The first deadline has passed: January 1, 2011 for equity reporting. Are you ready for the system and operation changes necessary to comply?

- Major operation(s) are impacted.
- Broad Systems enhancements are necessary.
- Cross enterprise touch points need to be identified.
- Alternative solutions must be analyzed.

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BSM & CTI CAN HELP

Burt, Staples & Maner, LLP ("BSM") is an international law firm with offices in Washington D.C. and London specializing in every aspect of U.S. and international taxation. The Firm's lawyers bring to the practice their government and inter-governmental experience in tax policy, administration and litigation acquired at the IRS and related agencies, as well as their experience at Big Four accounting firms.

Compliance Technologies International, LLP ("CTI") is the leader in cutting edge global tax withholding and information return reporting technology, consulting and outsourcing services. We have a strong team of highly experienced international and domestic tax professionals, ranging from lawyers and accountants to software engineers and operations experts located in Boston, Los Angeles, New York, Washington D.C., and London.

BSM and CTI can keep you compliant with:

- Expert understanding of the proposed regulations from industry leading tax professionals.
- Comprehensive current state analysis with proven methodologies from expert business analysts.
- Thorough system audits from system analysts with extensive brokerage experience.
- Focused gap analysis to help you identify and solve shortfalls.
- Complete third party solution analysis to provide you with optimal compliance solutions at minimal cost.

DISTINCT EXPERTISE

The BSM and CTI team prides itself in being different. Our unique set of experience, personnel and resources helps our clients stay ahead of the curve. Eight of the world's top financial institutions depend on us to be compliant. Shouldn't you?

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What Makes Us Unique?

Significant IRS experience gives you the knowledgeable resources you need.

Broad operational and industry experience gets you the expertise you deserve.

Experienced brokerage system business analysts, system analysts, and project managers know your business.

Big Four background provides you with confidence in our results.

Lean analysis process helps you maximize effectiveness while minimizing cost.

Proven methodology gives you peace of mind.

Tax law experts help you get the right answer the first time.