



Multi-national Corporations

Consulting Services
Vendor Payments

WHO WE ARE

Burt, Staples & Maner, LLP (“BSM”) and Compliance Technologies International, LLP (“CTI”) are a team of tax, legal, and technology professionals with decades of experience in domestic and non-resident tax withholding and information reporting. Our team of lawyers, accountants and technology experts has dealt with all aspects of the current U.S. tax regime from drafting and enforcing tax regulations to implementing procedures and systems for large U.S. and non-U.S. withholding agents.

As the IRS has recently raised enforcement of the 1441 tax regulations to a Tier 1 Issue, many multi-national corporations (“MNCs”) who have been off the IRS’s enforcement radar will come under audit for payments made to nonresident alien (“NRA”) vendors and affiliates. Is your company ready?

WHAT WE CAN OFFER YOU

Our Legal, Consulting, and Outsourcing teams provide:

- **Health Checks** - We evaluate your current compliance with the 1441 tax regulations by analyzing payments to NRA vendors and related entities to determine the payment source and the tax status of the payee according to IRS documents submitted; analyzing deficiencies in documentation; and reviewing procedures and systems to ensure that the proper tools are in place to comply with the tax regulations. If exposure is discovered, we can help you remediate deficiencies to reduce liability. Additionally, BSM brings attorney-client privilege to this service.
- **Training** - We offer training on the complicated 1441 tax regulations including determination of payment type and source, the tax status of your vendors, and validating documentation provided.
- **Audit Assistance** - We provide audit assistance in response to Information Disclosure Requests (“IDR”) from the IRS. We

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

Big Four background provides you with confidence in our results.

Extensive audit and remediation background gives you the experience you need.

Proven methodology gives you peace of mind.

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

Complete suite of tax document validation, reporting, and withholding tools to help you achieve and maintain compliance.

can help minimize any exposure by reviewing invoices, processes and procedures, analyzing services and income, and assisting with soliciting proper IRS documentation from vendors who were underwithheld on past payments.

- **Outsourcing** - We can collect and validate tax forms (Forms W-8, 8233, and W-9) from U.S. and NRA vendors; communicate with vendors to remediate invalid tax forms; calculate required withholding rates on payments made to vendors; provide TIN Matching; produce required year-end tax reporting for vendors; prepare tax returns (Forms 1042 and 945); and prepare procedural and operations manuals.

Our Technology team offers software products that automate many aspects of compliance with the 1441 regulations including:

- **Vendor Payment Compliance Guide** - a software guide used to train MNC staff and as a reference guide for all of your 1441-related questions.
- **MD³™** - an automated review and tracking tool for paper Forms W-8, Forms W-9 and Forms 8233. MD³™ will help ensure that the documentation collected from your NRA vendors meets the standards required by the 1441 regulations.
- **E-W8TM** - a hosted application used by MNCs to collect electronic Forms W-8 from clients allowing for real time form validation and management while decreasing the cost and effort associated with paper form validation.
- **Withholding Module** - accepts inputs from MD³™/E-W8TM and your own vendor master system to calculate withholding rates for different types of income.

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. The world's top financial institutions and Fortune 500 companies depend on us to be complaint. Shouldn't you?

CONTACT US

Burt, Staples & Maner, LLP
District of Columbia: 202-783-1500
www.bsmlegal.com

Compliance Technologies International, LLP
Boston: 617-963-3412
www.cticompliance.com
cdaftary@bsmlegal.com

BURT, STAPLES & MANER, LLP
WASHINGTON | LONDON

