



BRIO

FINANCIAL GROUP

TAX ADVISORY SERVICES

STRATEGIC TAX GUIDANCE FOR HIGH-GROWTH COMPANIES, SPACS, AND
COMPLEX TRANSACTIONS

WHO WE ARE

BRIO FINANCIAL GROUP DELIVERS END-TO-END TAX ADVISORY SERVICES, COMBINING DEEP TECHNICAL EXPERTISE WITH AGILE EXECUTION. WE SUPPORT HIGH-GROWTH PRIVATE COMPANIES, SPACS, AND PUBLIC FILERS ACROSS ASC 740, TRANSACTIONAL TAX PLANNING, AND COMPLEX STRUCTURING. ALL WITH A HANDS-ON APPROACH.

TRUSTED EXPERTISE

YOUR LEAD TAX STRATEGIST BRINGS:

- A JD AND LL.M IN TAXATION
- BIG FOUR & NATIONAL FIRM EXPERIENCE (SUBCHAPTER C, SUBCHAPTER K, CROSS-BORDER, AND REORGANIZATIONS)
- EXTENSIVE WORK ACROSS ASC 740, M&A STRUCTURING, SPAC LIFECYCLE SUPPORT, AND IPO READINESS
- A HISTORY OF SOLVING DIFFICULT TAX ISSUES IN TIME-COMPRESSED DEAL AND REPORTING ENVIRONMENTS

EXECUTION FOCUSED

WE WORK DIRECTLY WITH MANAGEMENT, AUDITORS, AND LEGAL TEAMS TO:

- ACCELERATE REVIEWS
- REDUCE BOTTLENECKS
- DELIVER AUDIT-READY DOCUMENTATION THAT HOLDS UP TO SEC AND IRS SCRUTINY

WHY TAX STRATEGY MATTERS

A STRONG TAX POSTURE DRIVES VALUATION, SUPPORTS CAPITAL RAISES, AND REDUCES RISK FOR INVESTORS AND AUDIT COMMITTEES. BRIO PROVIDES FORWARD-LOOKING, DEFENSIBLE TAX STRATEGIES THAT SCALE WITH YOUR BUSINESS.

ENHANCED CASH FLOW & ETR OPTIMIZATION

- PROACTIVE PLANNING TO REDUCE EFFECTIVE TAX RATE
- IDENTIFICATIONS OF PERMANENT AND TEMPORARY DIFFERENCES FOR LONG-TERM MODELING
- UNLOCKING NDL, R&D INCENTIVES, AND OTHER TAX ATTRIBUTES

TRANSACTION READINESS

- STRUCTURING FOR ACQUISITIONS, DIVESTURES, REDEMPTIONS, AND REORGANIZATIONS
- PRE- AND POST-TRANSACTION MODELING (IRC §351, §368, §382, §302, §336(E), §338 (H)(10), §174 CAPITALIZATION IMPACTS)

RISK MITIGATION

- NEXUS AND STATE TAX EXPOSURE ANALYSIS
- CROSS-BORDER COMPLIANCE AND §367 CONSIDERATIONS
- DOCUMENTATION ALIGNED WITH SEC, IRS, AND AUDITOR EXPECTATIONS

OUR TAX SERVICES

TAX STRATEGY & STRUCTURING

- ASC 740 PROVISION PREPARATION AND AUDIT SUPPORT
- IPO & SPAC LIFECYCLE TAX ADVISORY
- M&A AND CARVE-OUT STRUCTURING
- TRANSACTION MODELING & STEP-PLAN ANALYSIS
- EQUITY COMPENSATION TAX TREATMENT & PLANNING

TAX REPORTING AND COMPLIANCE

- QUARTERLY & ANNUAL ASC 740 PACKAGES
- DEFERRED-TAX ROLL-FORWARDS AND VALUATION-ALLOWANCE ANALYSIS
- FIN 48 DOCUMENTATION
- STATE NEXUS REVIEWS AND SALT EXPOSURE MODELING

ADVISORY SUPPORT & VALUE CREATION

- REDUCE ETR, PRESERVE CASH, AND PREVENT PENALTIES
- ALIGN TAX STRATEGY WITH YOUR BUSINESS' GROWTH PATH
- IMPROVE AUDIT OUTCOMES THROUGH ENHANCED DOCUMENTATION (MODELED ON "ADVISORY SUPPORT") BRIO TAX SLIDES

TAX SERVICES FOR IPOs

STRATEGIC SAVINGS

01

TAX STRUCTURING

02

TAX FILINGS

03

TAX PLANNING

04

WHY CLIENTS CHOOSE BRIO

-WE TURN COMPLEX TAX CHALLENGES INTO INVESTOR-READY SOLUTIONS THAT UNLOCK VALUE AND REDUCE RISK.

STRATEGIC EXPERIENCE

- DECADES OR COMBINED EXPERIENCE WITH COMPLEX TAX ISSUES, IPOS, SPACS, RESTATEMENTS, AND RESTRUCTURING EVENTS
- LEADERSHIP THAT UNDERSTANDS BOTH TECHNICAL TAX AND THE CAPITAL MARKETS ENVIRONMENT

BUILT FOR AUDIT REVIEW

- DOCUMENTATION ALIGNED WITH ASC 740, SEC, AND PCAOB STANDARDS
- DELIVERABLES DESIGNED TO WITHSTAND AUDITOR AND REGULATOR CHALLENGE

COLLABORATIVE DELIVERY

- SEAMLESS COORDINATION WITH CFOS, CONTROLLERS, LEGAL COUNSEL, VALUATION ADVISORS, AND AUDITORS
- RAPID ISSUE RESOLUTION AND WHITE-GLOVE COMMUNICATION

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