



# INTERNATIONAL INDIVIDUAL MOBILITY SERVICES

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**MARCUM**  
ACCOUNTANTS ▲ ADVISORS

# Firm Profile

65+ year history with an outstanding reputation at the national and regional levels

Founding member of the Leading Edge Alliance, the largest worldwide group of independent accounting practices

Exclusive U.S. member firm of ECOVIS International, a global accounting and advisory network with members in 60 countries on six continents

**Marcum LLP** is one of the largest independent public accounting and advisory services firms in the nation, with offices in major business markets throughout the U.S., as well as Grand Cayman, China and Ireland. Headquartered in New York City, Marcum provides a full spectrum of traditional tax, accounting and assurance services; advisory, valuation and litigation support; and an extensive range of specialty and niche industry practices. The Firm serves both privately held and publicly traded companies, as well as high net worth individuals, private equity funds and hedge funds, with a focus on middle-market companies and closely held family businesses. Marcum is a member of the Marcum Group, an organization providing a comprehensive array of professional services.

Established in 1951, Marcum is a leader with an outstanding reputation at the national and regional levels. Marcum is ranked as one of the largest firms in the New York metropolitan area (*Crain's New York Business*, *Long Island Business News*), the New England region (*Boston Business Journal*, *Hartford Business Journal*) and Philadelphia (*Philadelphia Business Journal*).

Marcum offers an extensive range of professional services and a high degree of specialization. In addition to domestic and international tax planning and preparation, the Firm's professional services include mergers and acquisition planning, family office services, forensic accounting, business valuation and litigation support. The Firm has developed several niche practice areas serving private equity partnerships; hedge funds; SEC registrants; real estate; government, public and not-for-profit sectors; manufacturing; construction; healthcare; and bankruptcies and receiverships; as well as a China specialty practice.

Marcum professionals combine practical knowledge with years of experience to provide a level of understanding and service that is unique among professional service firms. The Firm takes a team approach to every engagement, ensuring the highest degree of technical knowledge, experience and understanding of current issues and regulatory matters. As a founding member of the Leading Edge Alliance, a worldwide group of large, independent accounting practices, the Firm's professionals have added access to a wide range of industry and service specialization. In addition, as the exclusive U.S. member firm of ECOVIS International, a global accounting and advisory network with members in 60 countries on six continents, Marcum offers the resources of experts around the world.

For more information, visit [www.marcumllp.com](http://www.marcumllp.com).

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# International Individual Mobility Services

Marcum's International Individual Mobility Service team understands the value of worldwide human capital resources and assists individuals as well as companies better manage transfers worldwide. As a service of the Firm's International Tax Services Practice group, the team has the extensive expertise and technical knowledge to assist U.S. expatriate individuals living and working abroad, and foreign nationals living and working in the U.S., with pre-departure, post-arrival, and tax planning and compliance services at the individual level, as well as with planning, implementation, and coordination of the transfer of global employees at the company level. The Firm works closely with our global Leading Edge Alliance™ affiliates to assist clients with minimizing their worldwide tax burden, while coordinating tax planning and compliance services with the affiliates.

Some of the many services provided by Marcum include individual income tax filings, FATCA compliance, tax cost projections, tax gross up and equalization calculations, pre-departure and post-arrival consultations, and tax planning and advisory services for companies, employees and individuals.

**Tax Cost Projections** - Marcum can provide tax cost projections related to the employee's or individual's move.

**Pre-Departure Consultation** - The employee or individual will receive pre-departure consultation from the home country's affiliate in the home country or from Marcum before departing the U.S.

**Post-Arrival Consultation** - The employee or foreign national will receive post-arrival consultation from Marcum upon arriving in the U.S. or in the host country, from our affiliate.

**Individual Income Tax Compliance Services** - The employee's or individual's U.S. tax compliance and FATCA reporting will be serviced by Marcum. We can also coordinate foreign reporting with the international affiliates or the individual's own accountant in the foreign country.

**Tax Gross-up and Equalization Calculations** - Marcum can prepare or review the tax gross-up and equalization calculations of employees.

**Tax Planning and Advisory Consulting** - We pride ourselves in providing high level, personalized, client-focused tax planning and advisory services. Our clients directly communicate and work with very knowledgeable and experienced professionals at Marcum.



## Marcum and Leading Edge Alliance™

- 80 firms
- 46 countries

# Services

## ASSURANCE

Marcum's Assurance Services Division provides independent audit, attestation and transaction advisory services to both publicly traded and privately owned companies in a wide variety of industries. The Firm provides clients with an independent and objective view of their financial condition and results of operations, while maximizing

the transparency and reliability of financial information.

- Attestation Engagements
- Audits
- Compilations & Reviews
- Employee Benefit Plans
- International Financial Reporting
- IT Risk & Assurance
- Mergers & Acquisitions
- SEC Advisory Services
- SOC Reports
- Transaction Services

## TAX & BUSINESS

Marcum's Tax & Business Services Division offers all forms of accounting and regulatory compliance services. Our tax professionals are deeply experienced in advising large corporations, international businesses, foreign nationals, high-net-worth individuals, family business owners, local business operators and others on complex transactions at the local, national and international levels. Our high degree of specialization ensures

that both the advice and services clients receive are specific to their needs.

- Accounting Services
- Bankruptcy and Insolvency
- Business Advisory
- Cost Segregation
- EB-5 Investor Services
- Financial Statements
- International Taxation
- Marcum Family Office
- State & Local Taxation
- Transaction Advisory
- Tax Controversy
- Tax Credits & Incentives
- Tax-Exempt Business
- Tax Return Compliance
- Trusts & Estates

## ADVISORY

Marcum's Advisory Services Division provides regulatory agencies, lawyers, trustees, financial institutions, insurance companies and business owners with answers to business and litigation matters. Our teams of asset managers, operational consultants, forensic experts and accountants have the experience and expertise to accomplish the specific goals of our clients.

- Anti-Money Laundering
- Bankruptcy
- Business Interruption Claims
- Business Process Outsourcing Solutions
- Business Valuations
- Civil & Criminal Fraud
- Class Actions
- Computer Forensics
- Corporate Revitalization
- Economic Damages
- Forensic Services
- Financial Advisory
- Insolvency Analysis
- Intellectual Property Disputes
- Litigation Support
- Loan Portfolio & Credit Risk
- Marital Dissolution
- Mergers & Acquisitions
- Performance Improvement
- Risk Management
- Workplace Security & Investigations

## INDUSTRIES

Marcum's comprehensive services accommodate companies of all sizes in varied industries. From start-up through growth, merger or acquisition to public listing or ownership transition, Marcum professionals guide businesses every step of the way.

- Alternative Investments
- Automotive
- Broker Dealers
- Construction
- Financial Institutions
- Financial Services
- Government
- Healthcare
- High Technology
- Higher Education
- Insurance
- Litigation Support
- Manufacturing, Retail & Distribution
- Maritime
- Media & Entertainment
- Not-for-Profit
- Real Estate
- Retail & Consumer Products
- SEC/Transaction Services
- Talent & Literary Agencies