



Tax Controversy Services

A preferred client program

Your opportunity

Deloitte's Tax Controversy Services (TCS) Preferred Client Program combines tax controversy consulting services with technology tools and process improvement techniques to help you manage your tax examination function and related processes in a timely and cost-effective manner. A retainer-based offering, the TCS Preferred Client Program affords each participating nonattest client with a designated team of Tax Controversy Services specialists to address the client's tax controversy consulting needs. Further, each participating client has access to the new Web-based [Tax Controversy Manager \(TCM\)](#), an innovative technology tool enabling taxpayers to manage the dataflow prior to, during, and after examinations and to track the various related records.

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Program highlights

The TCS Preferred Client Program incorporates the support of our Tax Controversy Services team, which offers a breadth of knowledge, skills, and experience. The program includes:

- TCS consulting services to be used each year in areas such as:
 - Pre-exam record retention, reportable transaction disclosure penalty protection, pre-filing agreements, and more.
 - Examination support and alternative dispute resolution techniques.
 - Post-examination appeals, mediation, and critique.
 - Tax, interest, and penalty computations and IRS account resolution.
 - Research credit defense at the exam and appellate levels.
 - Information reporting analysis, recommendations, and remediation assistance.
 - Examination management assessment and gap analysis.
 - Tailoring Tax Controversy Manager and related technologies and systems, including implementation assistance and training.
- Access to the Web-based Tax Controversy Manager, including enhanced data sharing with BNA Corporate Tax Analyzer™ to efficiently run "what-if" scenarios to examine the potential effects of examination or appeals-level adjustments or settlements.

Benefits to our clients

Participating clients benefit from enhanced tax risk management and exposure analysis coupled with reductions in the time required to maintain and access critical supporting documentation. By enhancing controls over the tax examination function and related processes, the TCS Preferred Client Program can improve the efficiency and effectiveness of tax authority issue management. Further, leveraging the robust TCM technology supports improvements to data integrity, reporting, "what-if" analysis, and automated and nonautomated processes, which can help clients address regulatory requirements, such as those found under Sarbanes-Oxley.

Leveraging access to a team of designated TCS specialists in conjunction with the Web-based TCM technology, participating clients are positioned to handle a myriad of tax-related challenges such as:

- Current or imminent IRS examinations.
- Tax controversy challenges, e.g., IRS enforcement, Sarbanes-Oxley, and Accounting Standards Codification (ASC) 740 (FIN 48).
- Major business events, e.g., mergers, acquisitions, or dispositions.
- IT upgrades or conversions impacting tax-relevant data for open years.
- Significant net operating loss carryovers and the associated additional record retention burdens.
- High turnover within the tax department or other related functions.
- Limited staffing and training in the tax function.

The Deloitte difference

For organizations that want the flexibility of on-demand resources, Deloitte's TCS Preferred Client Program delivers the knowledge, experience, resources, and technology needed to help take the burden off of your tax department. As one of the largest national tax controversy practices, our Tax Controversy Services team includes professionals with more than 300 years of combined experience inside the IRS working at various levels, including the Service Centers, Examination, Appeals, and Counsel.

Our Tax Controversy Services group also includes private industry executives, technology specialists, CPAs, and attorneys with numerous years of experience specializing in tax controversy practice and procedure. Deloitte has the industry specialists and deep bench strength to support almost any tax situation you may find yourself facing.

To learn more

Write us at tcm@deloitte.com or visit www.deloitte.com/us/tcs.

