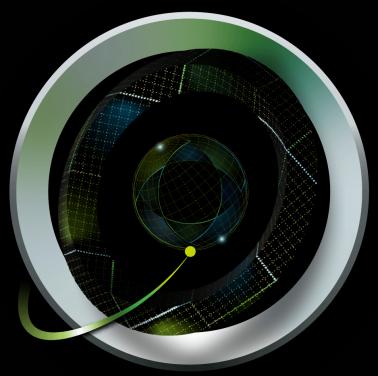# Deloitte.

Facilitating your Pillar Two compliance and reporting obligations

Pillar Two Agent

From data collection and validation to submission, Deloitte's Pillar Two Agent provides transparency and efficiency through a single, cloud-based technology platform, supported throughout by Deloitte's dedicated tax team as part of co-sourcing and outsourcing engagements.

Pillar Two Agent handles the varying requirements of the Pillar Two reporting and compliance processes, including data collection and calculating your Pillar Two top up tax. Additionally, it can validate your returns before filing with the tax authorities.

Use Deloitte's Pillar Two Agent for:

Automated data collection:

Data can be collected automatically from your organization's enterprise resource planning (ERP), tax provision systems, or other company data systems using APIs where appropriate.

Manual data collection:

If data collection is less frequent or does not reside in your ERP system, it can be collected manually and added to the Pillar Two Agent.

Calculations:

Pillar Two Agent's calculation functionality includes an intuitive user interface, the ability to input data easily from around the world, a robust audit trail and workflow functionality, and the ability to add comments and files.

Reporting:

The Pillar Two Agent will provide analytics for review, as well as downloadable results into Excel. Use the dashboard for insights and decision making.

Filing:

Pillar Two Agent will be able to generate Excel and/or XML files for Deloitte teams to file or e-file the returns to the relevant tax authorities in time for the 2025 filing deadlines. The platform will support multiple types of Pillar Two filings, such as GloBE Information Return (GIR), and the qualified domestic minimum top-up tax (QDMTT).

Why use Deloitte's Pillar Two Agent?

- **Distributed data collection:**
  Pillar Two Agent helps securely perform global data collection and provides a clear audit trail, as well as project workflows.

- **Clear and intuitive user interface:**
  Pillar Two Agent is designed for tax personnel and includes built-in onboarding training and a variety of options for reviewing and signing off on data.

- **Future ready:**
  Pillar Two Agent is updated frequently to respond to the potential changes in legislation for Pillar Two calculations and returns in the coming years.

- **Flexibility to suit you:**
  Data can be provided to Pillar Two Agent through uploads or manual data input. Pillar Two Agent can operate at different levels to suit your need, working with high-level data to calculate estimates or with full detail for compliance filings.

- **One-stop shop:**
  Through the use of scenarios, the Pillar Two Agent can be used seamlessly for Safe Harbor calculations, accruals, estimates and compliance.

- **Supported by specialists:**
  Pillar Two Agent is available when you work with Deloitte tax professionals who will be there to support you through the uncertainty and challenges over the next few years as the Pillar Two rules develop and start to settle down.

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