



Meet today's challenges in **Global Information Reporting (GIR)** with Deloitte

With an entire ecosystem built around addressing new legislation and increasing reporting requirements, Deloitte's GIR practitioners are at the ready to help clients meet their global reporting obligations with a robust suite of tax reporting services.

INFORMATION REPORTING & WITHHOLDING ADVISORY & CONTROVERSY

WHO IS IT FOR?

- Organizations looking for tax advisory and controversy support
- Organizations looking for GIR training opportunities for their personnel

INFORMATION REPORTING COMPLIANCE

WHO IS IT FOR?

- Organizations that do not want to create operational tax departments or develop/maintain information reporting tax technology
- Organizations with Forms 1099/945, 8805/8804, 1042-S/1042

FATCA AND CRS ADVISORY, INCLUDING CRS 2.0

WHO IS IT FOR?

- Multinational organizations operating in various industries with a FATCA & CRS impact
- Organizations requiring legal entity classification, on boarding, remediation and reporting across multi-jurisdictions

FATCA AND CRS REPORTING COMPLIANCE

WHO IS IT FOR?

- Foreign Financial Institutions (FFIs) and US Withholding Agents with a requirement to report



TREASURY, VENDOR & OTHER PAYMENTS

WHO IS IT FOR?

- US organizations that make payments to foreign and/or domestic payees for services, royalties, freight, etc.

SECTION 871(m) IMPACTS

WHO IS IT FOR?

- Organizations for which 871(m) impacts the tax operations lifecycle
- Organizations for which the impact is defined by the role of each party to the transaction

SECTION 6050W [FORM 1099-K REPORTING]

WHO IS IT FOR?

- Organizations that accept or process payment card transactions for unrelated parties
- Payers in third-party networks and entities considered to be electronic facilitators or aggregated payees

FOREIGN BANK ACCOUNT REPORTING (FBAR)

WHO IS IT FOR?

- US multinational organizations and their employees across various industries
- Asset managers with offshore funds, bank accounts and/or employees with signature authority over those accounts

Are you asking yourself the right questions?

Top Information Reporting questions to consider

1

Are you collecting tax documents (Forms W-8/W-9) for all clients and vendors?

- Do you have a documented validation process for Forms W-8?
- Do you resolicit expired Forms W-8?
- How do you monitor updates to IRS forms?
- Do you monitor for change in circumstances that would impact the validity of the Form?

2

Are you performing withholding?

- Do you evaluate your products and payment types for source and character that would require withholding to be applied?
- Do you apply reduced treaty withholding and monitor for changes in treaty rates?
- Do you apply backup withholding on US persons with missing TINs?
- Do you apply presumption rules in the absence of documentation and withhold accordingly?

3

Are you depositing withholding tax with the IRS in the required timeframe?

- Nonresident alien (NRA) tax—generally within 3 days after the end of the period (Monthly or Quarterly).
- Backup withholding—generally semi-weekly unless you accumulate \$100,000 or more on any day, then deposit is due by the next business day.

4

Are you reconciling the amount of withholding deposits reported on Form 1042 and/or Form 945 against the totals reported on all Forms 1099 or Forms 1042-S?

5

Are you reviewing Forms 945 & 1042 IRS transcripts & reconciling those amounts against the Forms 945 & 1042 before filing with the IRS?

6

Are you responding to the annual IRS proposed penalty notice (Notice 972-CG Missing & Incorrect TINs) to avoid being assessed a penalty, which could result in a levy if not properly addressed?

7

Are you reporting cost basis for all covered securities?

8

Are you reporting digital asset transactions via Form 1099-DA where required? Have you evaluated if you operate in a jurisdiction that has implemented crypto-asset transaction reporting under CARF for 2026?

9

Have you confirmed that all new products introduced during the tax year have been correctly captured for reporting and withholding purposes?

10

For vendor payments, do you ensure non-US vendors provide sourcing details on the invoice to determine whether services are US sourced?

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