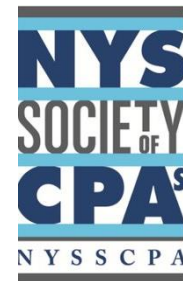


LIG ADVISORY SERVICES

Accounting and Tax Solutions



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LIG Advisory Services

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Culture

- At LIG, our experienced professionals approach each tax matter with a perfectionist's eye for detail and an artist's gift for creative possibilities by viewing our client's situation from each possible angle. With our constantly changing and unwieldy tax code, we offer our clients more than just technical skills to navigate the complexities, minimize the impact, and uncover the opportunities to meet their needs.
- Our goal is to help our clients improve competitive advantage through value-added solutions. We offer a diverse range of fully integrated services that combine regulatory knowledge with operational insight and deep industry knowledge. We work diligently to provide guidance driven by expertise that helps our clients make informed, strategic decisions.
- Our professionals keep to the highest standards, deliver technical excellence, and exhibit professionalism in all that we do, in a culture that fosters teamwork and innovation.

We promote a culture and environment that encompasses:

- Entrepreneurial thinking - revealing every tax strategy and advantage
- Seasoned professionals in a culture that demands quality
- Tax partners and professionals with advanced degrees
- Structuring transactions from concept through execution
- Transferring wealth with little or no tax impact

Purpose

By looking ahead and considering every possible angle, our professionals keep our clients prepared no matter where or when taxation affects their personal life or business. We offer strategies and techniques that allow our clients to reach their goals in the most tax-effective manner and claim every possible advantage.

In each tax matter, our purpose is to weigh the impact on every element of our client's situation including:

- Individual needs
- Family concerns
- Economics
- Business conditions
- Industry issues
- Macro trends

“In FY2018, LIG has achieved a client retention rate of 97% across all of our platforms, which is comprised of over hundreds of individuals and businesses.”



Commitment to Total Quality

- At LIG, our clients work with some of the leading and brightest minds in the accounting and tax profession who take pride in finding the right solutions - from the practical and straightforward, to the wholly new and groundbreaking. Clients tap into us for strategies and techniques to minimize taxes, maximize profits, grow their businesses, enhance their net worth, preserve and transfer wealth, and prepare for a financially secure retirement.
- We recognize and plan for the complex interplay between the needs and goals of the business, the family, and the individual. Clients will enjoy the full benefit of our commitment to total quality that is ingrained in our organization's culture.



Our People

- At LIG, our people are the heart of our organization. We work closely together to build trust and solve problems for our clients and the communities in which we live and work. We are skilled problem solvers who believe challenges can be opportunities. While we come from many different backgrounds, cultures and walks of life, what binds us together are our purpose, culture and values
- Our people are integral to our organization's identity, contributing to a culture of integrity, professionalism and excellence. We encourage independent thinking and reward initiative, while providing services to help our clients grow professionally.
- We are constantly seeking to attract and retain the brightest minds in the business, hiring people across a wide range of disciplines - with over 90% of our people holding advanced degrees and professional licenses. Furthermore, we encourage our people to pursue graduate and postgraduate degrees and to continuously enhance their capabilities.

*“Our people and reputation are LIG’s most important assets.
Our mission is to be the very best at what we do.”*

Our Services

Taxation and Regulatory Reporting

Accounting and Financial Services

Advisory Services

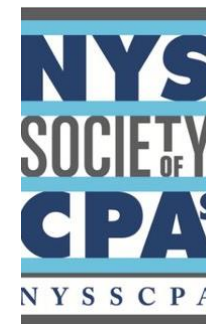
Other Services

Taxation and Regulatory Reporting

Our taxation and regulatory professionals are committed to understanding our client's business structure and wealth growth strategies, and to work with them to align, develop, and implement structures that are tax effective thereby minimizing the tax burden on their earnings and wealth. Furthermore, we work with our clients to assist them in complying with complex federal, multistate and multinational filing and reporting requirements in a timely, accurate, and efficient manner.

We offer Taxation and Regulatory Reporting Services for:

- [Individuals](#)
- [Businesses](#)



The firm is a member of the American Institute of Certified Public Accountants (AICPA), an affiliate firm in the New York State Society of Certified Public Accountants (NYSSCPA), a member of the Center for Audit Quality and are licensed by the New York State Board of Accountancy.

Taxation and Regulatory Reporting (Individuals)

Our clients have worked long and hard to attain their wealth. Now, they want to maintain a certain lifestyle, preserve wealth for future generations, and perhaps create a philanthropic legacy. Our professionals consider our client's total financial picture to assist them in meeting their goals.

Experience has shown us that individuals often aim for the following:

- Minimize tax liability
- Understand complex tax laws
- Ensure compliance
- Avoid audits by regulatory authorities
- Transfer wealth to multiple generations
- Address major taxable events associated with investments in real estate, crypto-currency, and equity and fixed income markets

We assure you that our professionals will provide:

- Superior client service
- A high level of partner and staff involvement and communication
- A deep bench of tax professionals
- A sophisticated approach that considers every possibility
- The utmost confidentiality
- Regular updates on important tax developments

“We take a wider view of our client's tax situation - going well beyond compliance, technical excellence, and efficiency.”

Taxation and Regulatory Reporting (Individuals)

Our professionals will prepare federal, state, and local tax returns by utilizing the best-in-class software. We work closely with each of our clients to minimize their tax liability for the coming year by finding credits and deductions to which they are entitled, thereby maximizing their refunds. Each returns can be filed electronically, ensuring that refunds are processed quickly. Furthermore, we will prepare accurate projections that can help our clients decide what strategies to use for tax reduction.

Our Array of Individual Tax and Regulatory Reporting Services include:

- Federal, state, and local tax filings
- Taxpayer ID and ITIN
- Personal property tax filings
- Preparing tax projections
- Monitoring non-U.S. investor's tax compliance
- Preparing federal and state exemption certificates
- Calculating federal, state and local with-holding tax
- Tax planning and consulting
- Tax controversy assistance
- Foreign assets reporting
- IRS audit representation
- IRS payment plans



Taxation and Regulatory Reporting (Individuals)

Our professionals stay current on state and local tax laws (SALT) and ongoing legislative developments throughout the 50 states. We proactively alert our clients on emerging tax obligations, exposures and possible refund opportunities.

Methods we utilize:

- Create a strategic tax plan to ensure compliance yet minimize tax obligations
- Explore each situation to determine and reduce areas of exposure
- Comply with sales and use tax, including complexities related to e-commerce
- Discover incentives and credits or refund opportunities
- Comply with complex residency rules, should the client rent or own more than one home
- Stay informed about changing tax laws in all 50 states



Taxation and Regulatory Reporting (Businesses)

- Our complete scope of tax services include much more than just simply preparing a tax return. Our professionals provide our tax-exempt and for-profit clients with strategic tax planning, filing and compliance expertise, simplifying the entire process and saving valuable time and money.
- Our professionals are experienced with tax regulations in every state and local tax jurisdictions. We advise on all tax-related issues, including practices, processes, operations and multi-jurisdictional tax complexities.



“We believe in sharing our greatest assets - the skills, knowledge and talent of our people - to drive change and build trust among our clients.”

Taxation and Regulatory Reporting (Businesses)

Our professionals provide sophisticated expertise for corporations and flow-through entities, such as partnerships, LLCs and Subchapter S corporations.

Our Array of Taxation and Regulatory Services for Businesses include:

- New business incorporation or dissolution
- Federal, state and local tax filings
- Federal Employer Identification Number application
- State and local licenses and permits filing
- Department of Labor filings
- Assistance with structuring acquisitions and dispositions in a tax efficient manner
- Tax planning and guidance
- Corporate formation analysis
- Federal and state tax code research
- Laws and regulations updates
- Filing compliance
- Preparation assistance
- Personal and property tax filings
- Tax exempt formation analysis
- Tax exempt filings
- Corporate and partnership filings
- Representation before federal, state and local agencies

Accounting and Financial Services

Our professionals offer flexible accounting and financial services for both tax-exempt and for-profit organizations. We understand that each organization has unique needs and requirements so we offer our clients the ability to customize the services they need. Furthermore, we specialize in handling specific services for any length of time, helping businesses remain cost-effective.

Our Array of Accounting and Financial Services for Businesses include:

- CFO/Controller services
- Bookkeeping services
- Payroll services
- Financial statement preparation, analysis and compilation
- Cash management and cash flow projections
- Audit preparation
- Accounts payable/cash disbursements and accounts receivable/cash receipts processing
- Bank credit card and investment account reconciliations
- General ledger account reconciliations and maintenance
- Compliance and application of new accounting principles and other fiscal regulations
- Budgeting and budget performance reporting
- Due diligence guidance
- Compilation of schedules and supporting documentation for banks, auditors and tax preparers
- Fixed asset tracking
- Cost allocation and methodology

Accounting and Financial Services Industry We Serve

Our professionals offer our clients tailored solutions for their company and industry-specific expertise that will help them overcome obstacles and allow them to focus on the single most important thing - running their business in the most efficient and effective manner.

We have significant strengths and resources in the following industries:

- Alternative investment funds: real estate, venture capital, hedge funds, and private equity
- Real estate developers and investors
- High-net-worth and ultra high-net-worth individuals
- Registered investment advisors and broker-dealers
- Professional service entities (medical, insurance, legal)
- Wholesale/retail/distribution
- Tourism and hospitality
- Restaurants and breweries
- Agriculture, vineyard, and winery operations
- Private foundations
- Entrepreneurial services, including start-up ventures

“We are focused on building trusted relationships with our clients to create the value they are looking for.”



Advisory Services

Our business advisory professionals work closely with our clients to solve their complex business and financial issues by implementing focused and achievable strategies. From a company's inception through its growth and maturity, we work closely with our clients to actively listen and evaluate their needs, recommend alternatives, and offer individualized, innovative, and well-researched solutions. The relationships we cultivate with each of our clients provide us with a deep understanding of and valuable insight into the intricacies and needs of both the businesses and its owners.

Our Array of Advisory Services include:

Business Planning

- Identify a business structure by evaluating tax advantages, legal exposure, ease of operation and portability - should relocation occur.
- Prepare and file all required state and local licenses and permits
- Prepare and file application for Federal Employer Identification Number
- Establish procedures to monitor and control costs
- Provide payroll and payroll tax filing
- Prepare an initial business plan to clarify marketing, management, and financial plans
- Plan for business disposition
- Benchmarking analysis

Financing

- Identify sources of start-up capital and backup sources if needed
- Assist with loan applications
- Advise on asset-based financing
- Advise on venture capital financing
- Analyze lease vs. buy options
- Review and analyze corporate debt
- Assist in corporate debt restructuring

Advisory Services

Businesses seeking to strengthen or grow market share must be prepared to move quickly, whether to mitigate unexpected risks, or to seize emerging opportunities. Successful organizations prepare for the worst while gaining an edge that will allow them to be smarter, faster, and ultimately, more successful than their competitors.

Other Advisory Services include:

Performance Improvement

Profitability Assessments:

- Segmentation of business units
- Analysis of customer profitability

Cost Reduction Analysis:

- Identification of key expense reductions
- Elimination of redundant processes
- Development of long-term plan to manage costs

Working Capital Improvements:

- Development of cash flow models and forecasts
- Assessment of key performance indicators
- Improvement of cash flow activities

Process Re-engineering:

- Evaluation of business strategy
- Identification of critical issues and priorities
- Development of budgets and models to support initiatives
- Implementation of financing strategies

Business Systems, Controls, Processes and Procedures:

- Assessment of systems, processes and procedures
- Evaluation of internal control structure
- Analysis of financial and managerial reporting

Other Services

Our Array of Other Services include:

- Perform financial due diligence prior to merger or acquisition
- Joint venture agreements
- Property management agreements
- Partnership/operating agreements
- Notary services
- Business insurance
- Personal financial planning
- Retirement planning
- Achieving investment goals
- Translation services

“Everything we do and achieve is only possible because of our people - working together to achieve a common purpose to building trust in our society and solving important problems.”