

With a top 10 U.S. CPA and advisory firm, you'll gain from our broad perspective on the issues you face and experience practical direction.

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### What is the BKD Strategic Alliance Program?

The BKD strategic alliance program allows participating professional service firms to tap into the expertise of a top 10 U.S. CPA and advisory firm in order to compete with larger CPA or tax consulting firms. BKD works with more than 100 independent professional service firms throughout the U.S. to provide specialized tax services. Our strategic alliance program allows firms to better serve their existing clients and expand their service offerings without investing in the resources required to build an internal specialty tax practice. Through their alliance with BKD, these firms now offer many of the same services as their larger competitors.

### Strategic Alliance Services

**Engineering-Based Cost Segregation** - Cost segregation allows clients to accelerate depreciation on their commercial real estate holdings by reclassifying 27.7- or 39-year property into five-, seven- or 15-year property to produce potential net present value tax savings. BKD alliance firms have access to one of the premier cost segregation engineering groups in the country.

**Research and Development (R&D) Tax Credits** - BKD's dedicated R&D tax credit team has identified millions of dollars in tax savings for strategic alliance firm clients in multiple industries including manufacturing, biochemical and software development. Strategic alliance firms can feel comfortable knowing these services are being provided through an established and reputable CPA firm.

**International Tax Services** - BKD strategic alliance firms work with our experienced international tax team to provide clients and prospects services related to:

- Transfer pricing
- Expatriate assignment solutions
- Foreign tax credit planning
- International structuring support
- Domestic International Sales Corporation (DISC)

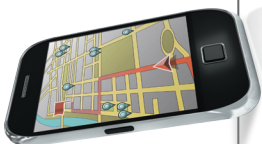
**State and Local Tax Services (SALT)** - The BKD SALT team offers strategic alliance firms the ability to serve clients with multistate locations and/or complex needs related to:

- Real and personal property tax reassessments
- Sales and use tax
- Employment and location-based tax incentives
- Income and franchise tax
- Nexus liability reviews

### Why BKD

BKD's good name and reputation rest on how well our services and solutions work for you and your clients. We are committed to delivering unmatched client service through our strategic alliance firms. We are looking for professional service firms that share this commitment and want to offer their clients ethical, timely and affordable solutions. BKD strategic alliance firms pay no membership fees. Through your one-on-one relationship with BKD, you will receive:

- A comprehensive orientation including educational presentations focused on your new specialty tax resources



*With a partner-to-staff ratio much lower than the 1-to-9 average found in other top 10 firms, you'll have access to partners and **experience personal communication.***

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partner



- A portion of the professional fees resulting from services performed for your clients and prospects allocated to your firm under our fee-sharing arrangement
- Access to marketing resources, including private-label brochures and sales support
- The knowledge that as your clients grow, you will continue to meet their specialty tax needs



### About BKD

BKD is one of the 10 largest CPA and advisory firms in the country. BKD's nearly 2,000

professionals, including approximately 250 partners, serve clients in all 50 states and internationally. BKD provides unmatched client service to other professional service firms and midsize companies around the U.S. and the world.

### For More Information

To learn more about strategic alliance services, including engineering-based cost segregation, R&D tax credits, international tax and state and local tax services, contact your BKD advisor or:

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