

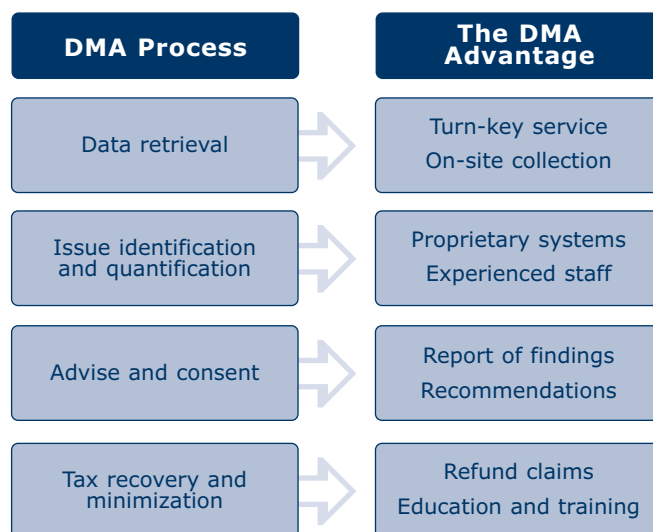
# STATE INCOME AND FRANCHISE TAX RECOVERY

DMA's State Income and Franchise Tax Recovery service provides you with a detailed diagnostic review of your prior years' state income and franchise tax returns. Our mission is to identify opportunities for refunds and develop tax minimization strategies. We focus on the nuances of each state's rules and regulations to ensure all issues and opportunities are captured. Our services are tailored to meet the needs of your business operations and activities. We provide:

- Expedited recovery of taxes that might otherwise go unclaimed,
- Effective tax rate reduction analysis,
- An independent third-party review,
- Identification of unknown deficiencies,
- Assessment reduction and audit defense,
- Education and training on state-specific issues, and
- Maximization of credit and incentive opportunities.

Most importantly, we offer practical solutions that are designed to provide you with the best possible short- and long-term benefits while minimizing risk. We take only well-documented positions and file returns only with your approval. In fact, we've generated in excess of \$500 million in state income and franchise tax savings for our clients.

Our tax professionals partner with you to provide the most efficient, results-oriented review in the industry. We understand your time is valuable. That's why our "turn-key" service is designed to be unobtrusive and transparent. We supplement your efforts in areas for which you have limited time. You can be confident knowing our tax professionals average more than 17 years of state income and franchise tax experience.



NORTH AMERICA'S CHOICE FOR CORPORATE TAX SOLUTIONS



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