

TAX PROCESS BENCHMARKING

DMA's Tax Process Benchmarking is a tool used to identify, quantify and prioritize improvement opportunities offering the greatest potential return to an organization. The findings of a benchmark provide the factual basis and context for creating a business case to drive change. It provides transparency into the deployment of people, processes, systems and the adoption of best practices.

DMA's Tax Process Benchmarks are powerful repositories of data, performance metrics, and business practices used to compare individual company performance against a peer group of other corporate tax departments. Hundreds of data points and performance metrics are calculated in each of DMA's Tax Benchmarks.

Some of the sample metrics in each practice area include:

Property Tax
Percent of Tax Notices in Error
Percent of Successful Appeals
Effective Property Tax Rate
Software Leverage
Staffing Mix and Function

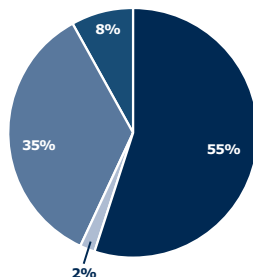
Transactional Tax
Total Cost Per Return
Taxability Error Rates
Tax Technology Use and Costs
Effectiveness of Audit Defense Efforts
Labor as a Percent of Tax

PARTIAL CLIENT LIST:

Advance Auto Parts, Inc.
 Anheuser-Busch Companies, Inc.
 Apple Inc.
 Caterpillar Inc.
 Cintas Corporation
 ConocoPhillips
 Darden Restaurants, Inc.
 The Dow Chemical Company
 Ford Motor Company
 General Electric Company
 Halliburton Company
 Humana Inc.
 Kimberly-Clark Corporation
 MeadWestvaco Corporation
 NIKE, Inc.
 Raytheon Company
 Siemens Corporation
 SunTrust Banks Inc.
 Textron Inc.
 Valero Energy Corporation

State and Local Income Tax
Effective Tax Rate
Rate of Tax Credit Utilization
Employee Training Levels
Percent of Returns Filed on Extension
Percent of Audits with Negotiated Settlements

Sample Company Baseline Tax Process Cost is \$1.81 Million



- Labor Cost – \$1.04M
- Technology Cost – \$0.58M
- Other Costs – \$0.15M
- Outsourcing Cost – \$0.04M

Scope of Analysis
Tax Planning
Tax Research
Data Gathering
Tax Calculation
Remittance and Repository
Audit

NORTH AMERICA'S CHOICE FOR CORPORATE TAX SOLUTIONS



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