

Business Consulting

ALVARADO
TAX & BUSINESS ADVISORS
Taxand





Alvarado Tax & Business Advisors LLC

Organized under the laws of the Commonwealth of Puerto Rico, the Firm was founded in 2002 as Zaragoza & Alvarado LLP to provide tax and business advisory services. In 2014 the Firm changed its corporate structure to a limited liability corporation under the name of Alvarado Tax & Business Advisors LLC known herein as (“ATBA”).

ATBA is the first truly multidisciplinary tax and business advisory professional services firm in Puerto Rico, unencumbered by the constraints of association with an auditing firm and the regulatory and disclosure rules of the Securities and Exchange Commission. We have redefined the market by providing professional tax and business advisory services through our top-heavy structure, designed specifically to provide high level tax and business consulting to our clients on a more personalized basis. All our engagements are member’s led, ensuring that only the utmost level of knowledge and expertise is made available to our clients.

Our affiliates and divisions provide the following services:

- › TAX AND BUSINESS ADVISORY
- › GOVERNMENT RESOLUTION
- › OUTSOURCING
- › BUSINESS CONSULTING

We are part of Taxand, the first global organization of independent tax and business consultants which has more than 400 tax partners and over 2,000 advisors in nearly 50 countries.

ATBA BUSINESS CONSULTING DIVISION

ATBA Business Consulting Division provides management and government consulting services to sophisticated high-end clients. Our areas of service includes, business operations, financial management, business development, business continuation and succession, business governance, and non for profit institutions business management.

We assist the business community and the government with continuous access to relevant and efficient information to deal with changes in

our legal and economic compliance framework, and to maintain sustained financial results according to their business goals.

Our team of consultants has extensive experience in private and government management, public accounting, law, finance and economy. We serve industries sectors such as health, manufacturing, import and distribution, retail sales, insurance, banking, construction, development and education.

Our team also provides consulting services to public companies and closely held family businesses.

MANAGEMENT AND OPERATIONS CONSULTING

Our management and operations consulting team will help your organization to solve issues, create value, maximize growth and improve the business performance, assisting with:

- › Evaluation of operations and preparation of management and financial reports for public and private credit institutions, to prevent or correct risk situations.
- › Preparation of systems and tools for assessing municipalities credit risks.
- › Financial Analysis for businesses development in the following industries: construction, insurance, distribution, retail, healthcare tourism, manufacturing and automobile.
- › Assistance to audit committees of public and private institutions, to manage information and prepare the audit corrective action plans.





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- Alvarado Tax & Business Advisors

› Operational evaluation of businesses in the following industries: manufacturing, healthcare, insurance, import and distribution, food retail sales chains, furniture and appliances, automotive and construction.

› Training of management personnel in the preparation of operational and financial reports to the board of directors.

› Financial management and accounting services to local and foreign firms, during regular operations or during the process of starting or closing the business.

› Assistance in the process of evaluation of financial irregularities.

› Consulting in risk management, evaluation and insurance contracts and bonds compliance.

› Managerial planning, preparation of continued operational and financial reports system from management to the board of directors.

› Management and financial advisory services to boards of directors.

TRANSITION, BUY AND SELL AND SUCCESSION CONSULTING

Every size business is presented with the challenge of change of ownership. Whether it is by way of merger, acquisition, sale, death or disability the issue of succession is one that nearly every business owner must anticipate and contemplate an exit strategy from the business. We can provide the guidance you need to anticipate and deal with any transitional scenario:

› Financial and tax analysis for sophisticated investors purchase of shares in private corporations or special loans allowed in the insurance industry.



› Financial and tax analysis for the acquisition and sale of companies.

› Analysis and consulting in succession management processes, identification of transitional talent, planning of shares buy and sell between executives.

› Estate planning for family businesses, formalizing boards of directors, including outside directors.

› Management assistance for business transitional processes due to natural causes such as death or disability, or due to legal related events such as separation of shareholders or divorce.

› Advices on business buy and sell plans between owners in case of death, disability or retirement of a shareholder or partner.

TAX CONSULTING

We focus on providing tailor made tax advice flexible, innovative and industry-g geared. Our approaches are both proactive and fully compliant, giving you the peace of mind you deserve when making tax related decisions. Based on the best practices our team of seasoned tax consultants will provide second to none knowledge and expertise:

› Assistance with new tax legislation and programs such as new taxes administrative application and compliance.

› Assistance to determine the most efficient tax structure to operate in Puerto Rico.

› Analysis of tax compliance in cases of insolvency, and tax consequences on short sales or business debt condonation.

› Assistance in tax compliance for nonprofit institutions; training of managerial staff and board of directors on these obligations.

› Assistance with the negotiation, preparation and filing of tax credits under various tax exemption laws.

› Negotiation, preparation and filing of applications for tax exemption at the state and at municipal level.

› Tax audits handling in the Puerto Rico Department of Treasury, Municipal Revenue Collection Center and Municipalities of Puerto Rico, including the processing of cases in the Office of Administrative Appeals of the Puerto Rico Department of Treasury.

› Research on issues related to income, property and excise taxes, and municipal licenses, such as reorganizations, dividend distributions, determination of taxable and exempt status of the items for purposes of consumption taxes, etc.

› Review or preparation of Puerto Rico and the United States corporate and individual returns, including income taxes, property taxes, consumption taxes, municipal licenses, inheritance and trusts.

› Help with the obtaining of licenses at the Puerto Rico Department of Treasury.

› Negotiation, preparation and filing of request for administrative determination and final agreements with the Puerto Rico Department of Treasury.

› Assistance with the resolution of tax issues as part of an arbitration or court proceedings and with the clarification of tax debts with the Puerto Rico Department of Treasury and the Municipal Revenue Collection Center.

› Assistance with the preparation of the monthly payroll and consumption tax declarations.

› Assistance in the preparation and filing of the initial requirements for new business in the Puerto Rico Department of Treasury, Puerto Rico Department of State, Municipalities, Puerto Rico Department of Labor and Human Resources, State Insurance Fund Corporation and the Internal Revenue Service.

› Tax planning for wealthy individuals.

› Qualification of retirement plans with the Puerto Rico Department of Treasury.

HEALTHCARE INSTITUTIONS MANAGEMENT AND OPERATIONS CONSULTING

In present times healthcare organizations need to operate in full throttle to raise the bar of healthcare service quality if they want to expand their market leadership.

At the same time they must be focused on the need to respond effectively and efficiently to increasing market competition, financial, operational and organizational challenges. Needless to mention the constant exposure to an uncertain economic and regulatory environment. ATBA Business Consulting will be your seamless partner regarding:

› Preparation of systems and tools for risk assessment in the healthcare industry.

› Assistance in the preparation and development of strategies to improve the operations of hospitals, health care services and managed care groups.

› Consulting in the preparation and defense in administrative forums of certificates of necessity and convenience for health care facilities.

› Financial feasibility studies for hospitals, ambulatory health facilities, laboratories, universities, telecommunications and energy.

› Organization of administrative entities and administrative support to develop cost effective services to insurance companies, TPA's, government and tax resolution services, licenses, permits and government agencies compliance.

› Assisting in the preparation of business proposals, government proposals and procurement services.





Contact us for an appointment with one of our business consultants:

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