



# Foreign Direct Investment

For more than 30 years, Clayton & McKerverey's Foreign Direct Investment (FDI) team has been focused exclusively on customizing accounting, tax, and business consulting services to the specific needs of foreign companies establishing or expanding operations in the U.S. Unique within our firm and the industry, our FDI services can meet a full range of needs, from day-to-day accounting to high exposure tax reporting requirements for a foreign-owned U.S. subsidiary.

If you have made the decision, or are in the process of making the decision, to expand your operations to the U.S., our team can help. We will guide you every step of the way so that you can focus on growing your business.

## Planning Stage: Questions & First Steps

Having the knowledge required to establish your business in the U.S. correctly is extremely important. The decisions made now will set the course for the future. With our knowledge and experience helping companies expand in the U.S. market, we can streamline the process of starting your business and avoiding costly surprises.

**Structure** – To ensure the best foundation, we will discuss U.S. tax structure options. We can also connect you to trusted advisors in the areas of legal, banking, payroll, employee benefits, insurance, facilities, and workforce development, so you can get the right solutions team in place.

**Solutions** – We will walk you through the challenges of managing U.S. operations from abroad, including cash management and asset protection, accounting software and group reporting options, and employee matters. Our team can provide the skills and solutions to maximize your speed to market.

**Business planning** – We'll review the business plan and forecast for your U.S. operations and help assess the impact of taxes, as well as the cost of other critical expenses, such as payroll, which may vary significantly from the cost in other countries.

*A foreign company called us after securing a U.S. contract, and needed to be in a position to pay U.S. payroll quickly. We were successful in helping them accomplish this critical objective due to our extensive experience with each step of the set-up process. Specifically, we were able to leverage our network of best-in-class service providers to ensure that the right people were available. This allowed the company to fulfill its new U.S. contract without any delays.*

## Start-Up Stage: Establishing & Expanding

There are many details which must be considered thoroughly to make the execution of your U.S. expansion a success. In addition to providing accounting and tax services, our team takes on the role of an advisor. If there are gaps in your U.S. resources which need to be filled, we'll help shore them up.

**Set-up** – Getting a U.S. company established and ready to do business as quickly as possible is the top priority. We will efficiently facilitate the steps required to manage and meet the many requirements involved.

**Accounting & reporting** – It's critical to meet day-to-day operational accounting needs, as well as the group requirements for reporting and auditing. We can support you in a number of ways, including setting up accounting applications, automating transactional activity, providing monthly close and reporting services, and facilitating prompt and clear communication throughout your group.

**Tax reporting** – U.S. tax reporting requirements must be understood and satisfied by your new U.S. operations. We will help you meet these U.S. tax requirements, while providing tax planning strategies to minimize your overall federal and state tax liabilities and exposure to transfer pricing adjustments.

## Growth Stage: Transition & Guidance

As your business grows, accounting and tax needs change. The FDI team is skilled in anticipating these changes and accessing the firm's full range of services. We can also help you successfully manage transition and tax-planning opportunities to capitalize on growth opportunities unique to your company.

**Software & reporting** – Changes in software solutions and reporting requirements are common with growth. We can assist with conversions to group enterprise resource planning (ERP) software, provide long-term outsourced accounting solutions, and help anticipate and meet increased group audit requirements.

**Tax planning** – We will help align tax planning strategies with operational growth to minimize taxes and improve cash flow. For example, we can assist with increased transfer pricing documentation, which becomes more significant growth, to reduce exposure to adjustments and the global group tax liability. Additionally, we can help maximize tax credits and incentives, as applicable.

**Transaction services** – We will understand your acquisition goals and align our transaction service team to assist in structuring the deal to your advantage. If your acquisition is a new or additional facility, we will identify income and property tax advantages.

Contact Clayton & McKervey to learn how we can help.



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