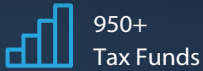




TAX PREPARATION SERVICES

Dedicated expertise and in-depth knowledge of alternative investment fund U.S. tax laws



950+ Tax Funds



100+ Tax Professionals



80% qualified CPA, CA, CFA and MBA



All client data securely transmitted and received

AVAILABLE TAX SERVICES INCLUDE:

- ▲ Prepare and file U.S. Partnership Federal tax returns (including K-2)
- ▲ Prepare and file applicable State returns
- ▲ Maintain tax allocation schedules at investor level
- ▲ Prepare and distribute Investor's Schedules K-1 and K-3
- ▲ Provide quarterly and year-end tax estimates to investors
- ▲ Reconcile GAAP and tax reporting
- ▲ Obtain and maintain W-8 forms as applicable
- ▲ Prepare and file Form 1120-F for offshore funds
- ▲ Calculate and arrange payment of foreign partner withhold and file Form 1042, 1042-S, 1042-T for foreign investors
- ▲ Calculate and arrange payment of foreign partner ECI withholding and file Form 8804 and Form 8805
- ▲ Prepare and/or provide assistance relating to:
 - » Passive Foreign Investment Company (Form 8621)
 - » Foreign Corporations (Form 5471)
 - » Foreign Partnerships (Form 8865)
 - » Foreign Disregarded Entities (Form 8858)
- ▲ Prepare responses to notices from Internal Revenue Service and states tax authorities
- ▲ Provide assistance in determining various elections, like Mark to Market elections and Mixed Straddle account elections
- ▲ Determine Trader versus Investor status
- ▲ Calculate Unrelated Business Taxable Income (UBTI) for tax-exempt investors
- ▲ Calculate Subpart F Income for Controlled Foreign Corporations (CFC)
- ▲ Prepare and File Composite State Returns for most of the critical states
- ▲ Prepare and File Foreign Bank Account Reports (FinCEN 114)
- ▲ Prepare PFIC Annual Information Statements and related shareholder Allocations
- ▲ Prepare and File 1099-NEC Forms
- ▲ Assist the fund in answering tax questions from its investors

STRUCTURE TYPES

- ✓ Standalone
- ✓ Master/Feeder
- ✓ Multi-Strategy
- ✓ Multi-Series
- ✓ Multi-CTA
- ✓ CFC
- ✓ QOZ
- ✓ Fund of Funds
- ✓ Private Equities
- ✓ PFIC
- ✓ SPV

TRADING TYPES

- ✓ Equity
- ✓ Futures, FX
- ✓ Cryptos, DeFi
- ✓ FTR
- ✓ Carbon Credits
- ✓ Loans
- ✓ Private Investments
- ✓ Life Settlement Policies
- ✓ Bonds & ABS
- ✓ SPAC
- ✓ Swaps
- ✓ Trade Claims

Ranked #1 in an independent survey, NAV is a privately owned fund administrator with a strong reputation for cost-effective and reliable fund administration solutions. NAV has achieved more than 30 years of year-over-year growth solely via client referrals and maintains a remarkable 99% client retention rate. We are among the top 10 global fund administrator by numbers of funds, servicing more than \$210 billion AUA. Contact us: +1 630 954 1919 | main@navconsulting.net