

# Criminal Tax Controversy Services

## Risk and Investigations

As U.S. tax authorities devote greater resources, staffing and priorities to address a large tax gap and improve the fair administration of tax laws, individuals, and entities will be under increased demand for expert guidance to respond to criminal allegations by the Internal Revenue Service (IRS) and Department of Justice (DOJ). FTI Consulting assists by investigating facts, analyzing relevant records, and providing thoughtful guidance and insight gained through decades of criminal tax enforcement experience. Our professionals offer definitive solutions to protect against the unprecedented scrutiny and pressures in today's highly competitive and heavily regulated environment.

We assist clients of all sizes in Kovel Assignments and forensic accounting investigations by reconstructing and analyzing records and performing damage quantifications. We investigate individuals and entities, conduct asset searches, and perform witness and fact-finding interviews. Additionally, we provide computer forensics and electronic data retrieval, preservation, and analysis.

### Our professionals are:

- Former IRS and FBI Special Agents and other law enforcement officials
- Former regulators and prosecutors
- Former Big 4 accounting firm partners
- Data Scientists and Business Analysts
- Cybersecurity and Technology experts
- Forensic Specialists
- Certified Public Accountants, Chartered Financial Analysts
- Attorneys, Economists and Policymakers
- Strategic Communications professionals

Our highly experienced professionals are well-versed in complex matters involving federal and state regulators and law enforcement agencies, allowing us to proactively focus on strategies and defenses using our deep knowledge

of IRS procedures. We have a history of success in providing analytical and investigative findings, compliance remediation and expert witness testimony.

### The FTI Consulting advantage:

- Distinguished tax, technical and subject matter experts
- Public and private company tax reporting and risk assessment
- Technical expertise in M&A transactions
- U.S. federal and state tax expertise
- In-house licensed private investigators
- Early case assessment, risk analysis, and pre-litigation strategy
- Global presence and local language capabilities
- Expert testimony in federal and state courts and arbitration
- Litigation consulting and support, including evaluating client's and opposing experts
- Sophisticated technology to aid investigations and e-discovery
- Comprehensive trial services, graphics, and courtroom technology support

## — HOW WE CAN HELP

### Risk & Investigations

FTI Consulting offers the global investigative expertise needed to evaluate and prioritize complex tax investigations and criminal allegations. Our investigations team provides a variety of services including background investigation of subjects, counterparties and related entities; asset searches; social media review and analytics; and fact-finding. This allows us to uncover evidence and identify participants in relevant activity; assist with responses to government subpoenas and requests for information; conduct witness interviews; prepare formal reports for regulators and law enforcement personnel; and support counsel in plea negotiations and ability to pay defense.

### Forensic Accounting

Our investigators work directly with our seasoned forensic accounting professionals as a multidisciplinary team of experts to serve our clients' varying needs. The forensic accounting practice provides a variety of services including analytical review and reconciliation of accounting records; transaction and asset tracing; reconstruction of books and records; and calculation of damages and overall tax impact. Together, our investigations and forensic accounting professionals assist our clients in conducting forensic accounting investigations and compliance remediation projects quickly, efficiently, and impartially.

### Electronically Stored Information (ESI) Preservation, Computer Forensics & Data Analytics

Our investigations and forensic accounting professionals collaborate with our electronic evidence experts to preserve comprehensive data sets, dissect complicated transactions, and expose vital evidence. Computer forensic expertise is essential to the discovery process as more than half of business documents are stored in electronic form. Parties to complex investigations and disputes are required to retain, produce, and make sense of large volumes of electronic data from multiple sources, including e-mail, voice mail, shared

server files, and databases. FTI Consulting provides access to internationally recognized technical, forensic, and financial experts who use state-of-the-art forensic and data mining tools to efficiently recover, search, sort, sift, and analyze massive amounts of electronic data.

### Regulatory and Enforcement Agency Experience

FTI Consulting leverages our team of professionals with deep knowledge of IRS and DOJ procedures and processes to support clients that have come under regulatory or law enforcement scrutiny. Our professionals regularly appear before regulatory and law enforcement bodies on important matters such as enforcement activity, rulemaking, and industry trends. Many of our professionals have been qualified as experts by state and federal courts. By ensuring that governance, control, and risk management structures are firmly in place and operating effectively, we help our clients meet the challenges of complying with ever-evolving regulations and avoid regulatory, law enforcement, and reputational "hot buttons." We assist clients by performing independent compliance and forensic transaction reviews and offer support in examinations and enforcement investigations.

## — OUR SERVICES

**Analytical Accounting Services**

**Enforcement Advisory**

**Cryptocurrency Financial Crimes Compliance Solutions**

**Computer Forensics & Data Analytics**

**Compliance Program Development, Assessment & Remediation**

**Risk Management**

**Investigations & Business Intelligence**

**Cybersecurity & Technology**

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