

Certified Public Accountants + Business Partners



1233 Dublin Road
Columbus, OH 43215

T 614.545.9100 F 614.545.5461
claruspartners.com

Assurance Services

SERVICES INCLUDE:

FINANCIAL STATEMENT AUDITS AND REVIEWS
BENEFIT PLAN AUDITS
COMPILATIONS
OPERATIONAL REVIEWS
INTERNAL CONTROL REVIEWS
CORPORATE GOVERNANCE REVIEWS
AGREED UPON PROCEDURES
FORECASTING AND PROJECTIONS

At Clarus Partners, we do more than prepare financial statements. We engage in an ongoing process of proactively identifying issues and offering optimal solutions. From strategy development to examination of complex accounting and tax issues, we help our clients take their business to the next level.

With years of experience working with a wide range of organizations—from small start-ups to large, multinational enterprises and everything in between—our team members focus on each client's unique needs and apply the latest knowledge of compliance and regulatory guidelines.

In addition to our experienced team, we also provide onsite partner involvement which is the key to our success and quick turnaround. Our strategically aligned team allows us to perform all duties at our client's location eliminating the back and forth communications that can cause delays in your business.

As a certified public accounting firm, providing a quality product is of the utmost importance to us. We are proud to participate in the American Institute of Certified Public Accountants (AICPA) Peer Review Program. Our work is reviewed every three years by a designated professional accounting firm, verifying quality and compliance with professional standards.

Business Advisory and Tax Services

SERVICES INCLUDE:

TIMELY FINANCIAL STATEMENT PREPARATION
TAX COMPLIANCE
TAX PLANNING
BUDGETING AND FORECASTING
MERGERS AND ACQUISITIONS
OUTSOURCED CFO SERVICES
EVALUATING FINANCIAL STAFFING
IMPROVING MONTHLY CASH FLOW
DEVELOPING KPIs
STRATEGIC PLANNING AND FORECASTING

At Clarus Partners, we strive to bring clarity to the complex, resolution to challenges, and value to your business. With a reputation for being trusted professionals with extensive experience, our Business Advisory and Tax Services team works with small- to medium-sized businesses to identify opportunities to improve financial profitability while minimizing taxes.

At Clarus Partners, we believe that the financial statement is more than a balance sheet or statements of income and cash flow. Backed by our strategic advice, your financial statements become a powerful management tool that can be leveraged for performance benchmarking, budget development, forecasting, and other key management decisions.

Outsourcing the CFO position is a way many clients choose to maximize our strategic advice. We are in a unique position where several of our people have experience as CFOs or Controllers in the corporate world, bringing a level of expertise, unmatched in other accounting firms. Tapping into our experience for big-picture issues and strategic challenges allows our clients to do what they do best: focus on growing their business.

Business Valuation and Forensic Accounting and Litigation Support

SERVICES INCLUDE:

BUSINESS VALUATION

- INTERNAL MANAGEMENT PLANNING
- DIVORCE OR DISSOLUTION
- SUCCESSION PLANNING
- ESTATE AND GIFT TAX
- BUY-SELL AGREEMENTS
- SHAREHOLDER DISPUTES
- SBA LENDING
- INSURANCE CLAIMS/LOST PROFITS
- MERGERS AND ACQUISITIONS

FORENSIC ACCOUNTING AND LITIGATION SUPPORT

- DIVORCE LITIGATION AND COLLABORATIVE LAW
- DAMAGES AND LOST PROFITS
- BANKRUPTCIES
- FRAUD PREVENTION AND INVESTIGATION
- SHAREHOLDER DISPUTES
- CORPORATE INVESTIGATIONS

At Clarus Partners, we are proud to provide robust business valuation and forensic accounting and litigation support. Our team of business valuation and forensic accountants assists clients or attorneys in the litigation process, evaluating and explaining complex financial situations in a clear and concise manner.

Our valuation and forensic accountants, attorneys, certified public accountants, and researchers play many roles. In one instance, we may help you determine the value of your business in planning for the future. In another instance, we might be a consulting expert who helps analyze a case, advise on its financial aspects, or be called as an expert witness to provide an opinion at trial. In the complex world of litigation, we are not only accountants, we are part investigator, part lawyer, part professor, and part communications professional—in order to bring clarity to complex business issues.

Corporate Tax Services

SERVICES INCLUDE:

FINANCIAL REPORTING OF TAX RESULTS
INCOME TAX COMPLIANCE
TRANSACTIONAL ANALYSIS
TAX INCENTIVE REVIEWS

Clarus Partners is devoted to providing large companies the outsourced tax resources they need without the expense of adding full-time tax professionals to the payroll. By working with Clarus, our clients are free to focus on critical business functions, secure in the knowledge that their tax needs are being addressed.

Our Corporate Tax Services group boasts professionals with years of experience managing the corporate tax departments of large, multi-jurisdictional businesses. Clarus draws on this experience to provide practical, effective, and cost-efficient solutions to corporate taxpayers in several areas of expertise:

Financial Reporting of Tax Results

Our team has significant experience assisting corporations with financial reporting of tax results, including the implementation of recently enacted tax laws.

Income Tax Compliance

We have the tools and experience necessary to help large, multi-jurisdictional businesses file stand alone as well as consolidated Federal, State, and Local tax returns.

Transactional Analysis

Our team has helped many businesses analyze the tax consequences of various merger and acquisition transactions, corporate restructurings, and expansion both in the U.S. and abroad.

Tax Incentive Reviews

Many businesses who invest in new jobs, equipment, or infrastructure are eligible for incentives at the Federal, State, and/or Local level. We help analyze whether the economics associated with incentives justify the effort involved in attaining those benefits.

401(k) Employee Benefit Plan Audits

SERVICES INCLUDE:

- 401(K) AND DEFINED CONTRIBUTION PLAN AUDITS
- 403(B) TAX-SHELTERED ANNUITY PLAN AUDITS
- DEFINED BENEFIT PLAN AUDITS
- EMPLOYEE STOCK OWNERSHIP PLANS (ESOP)
- HEALTH AND WELFARE BENEFIT PLAN AUDITS
- FORM 5500 PREPARATION AND FILING
 - CONSULTING SERVICES
 - INTERNAL CONTROL ANALYSIS
 - ANALYSIS OF PLAN OPERATIONS
 - ADVICE ON COST ALLOCATION STUDIES
 - FACT GATHERING OF PLAN EXPENSES
 - ASSISTANCE WITH REVIEW OF FIDUCIARY RESPONSIBILITIES

When it comes to Employee Benefit Plans, Clarus Partners has you covered. Our team stays current on the latest standards by reviewing the EBSA/DOL Audit Quality Study Reports and by being active in the AICPA's Employee Benefit Plan Audit Quality Center. And with our nimble company structure, you will receive direct partner involvement making your experience more efficient and accurate.

At Clarus, we provide a level of expertise beyond the mechanics of an ERISA audit. Our understanding of complex ERISA rules allows our clients to focus on their business instead of on regulatory tax reporting requirements. We also have developed specific planning and auditing procedures to minimize confusion and eliminate unnecessary document requests. Our internally developed methodology adapts to the ever-changing Employee Benefit Plan audit environment. Our structure means we are nimble and flexible, allowing us to design a custom service program for you while keeping costs to a minimum

Our team of employee benefit plan specialists—which boasts more than 20 years of experience—stays up-to-date in this highly technical practice area by participating in various industry education programs, including the AICPA's National Conference on Employee Benefit Plans. As a member of the AICPA Employee Benefit Plan Audit Quality Center, you can be sure all our professionals are well-versed in current professional standards, rules, and regulations.

We understand the concerns of beginning a new relationship—it can be a daunting prospect. We are dedicated to ensuring the transition to our firm is as efficient as possible. Our dedicated team members are specifically trained to conduct employee benefit plan audits. This allows us to ask targeted and pointed questions to streamline the transition process.

Restaurant Financial and Tax Services

SERVICES INCLUDE:

FINANCIAL SERVICES

- TIMELY FINANCIAL REPORTING
- OPERATIONAL MANAGEMENT
- CONSULTING
- BUDGETING

TAX SERVICES

- SALES TAX COMPLIANCE
- INCOME TAX PLANNING
- INCOME TAX REPORTING

At Clarus Partners, our Restaurant Financial and Tax Services group boasts professionals with years of experience working with and in the restaurant industry. We draw on this experience to provide practical, effective, and cost efficient solutions for our clients.

While delivering high-level consulting services, we keep a watchful eye on the industry to weigh its impact on a restaurant's financial reporting and tax results.

Timely Financial Reporting

Accurate and informative financial statements give management a tool that can be used to make informed operational decisions.

Operational Management

Our team is uniquely positioned to review and assist with daily operations, analyzing multiple transactions, ensuring accuracy, and advising management.

Consulting

Our team members' experience working internally with restaurants gives us valuable insight into the industry.

Budgeting

We can prepare budgets with forecasted profit levels and cash flow so you are able to have a benchmark to measure results against.

Sales Tax Compliance

Clarus Partners has years of experience filing sales tax returns for the restaurant industry, and extensive knowledge of regulations and compliance.

Income Tax Planning

Our team will work with you to develop business plans to lower your tax burden both now and in the future to help your company manage and mitigate risk.

Income Tax Reporting

Whether it's Federal, State, or Local tax reporting, our team is well-versed in tax laws and structures specific to the restaurant industry.

State and Local Tax (SALT) Services

SERVICES INCLUDE:

AUDIT MANAGEMENT
NEXUS STUDIES
TRANSACTIONAL PLANNING
VOLUNTARY DISCLOSURES
STATE AND LOCAL TAX COMPLIANCE
REFUND REVIEWS
INCENTIVE NEGOTIATION

Clarus Partners' SALT team takes the burden of understanding the nearly 10,000 tax jurisdictions in the U.S. off our clients. We offer our clients a full-service solution by assisting in the management of the entire process in addition to providing tax consulting, tax compliance, and tax planning.

Income Franchise Tax

Systems of corporate state and local taxation vary widely from state to state; one thing they have in common: complexity. As states continue to tinker with their systems of taxation, that complexity grows every year. Our knowledgeable team of experts stays abreast of changes and manages this complexity so our clients don't have to.

Sales and Use Tax

Sales and use taxes are among the largest recurring transactional tax expense items for companies. As a major source of revenue for many states, these taxes are aggressively enforced by state agencies. At Clarus Partners, we offer a comprehensive approach that not only focuses on providing high-value tax saving solutions, but also offers sales and use tax compliance.

Property Tax

Our team of highly skilled professionals are uniquely qualified to ensure that our clients' reporting is accurate and compliant. We offer a variety of options to our clients, from assisting with process improvement to full-service outsourcing.

Credits and Incentives

Clarus Partners works closely with small- to medium-sized businesses to capture tax credits and incentives that are available to them. Often these businesses are not aware of opportunities at the federal, state, and/or local level to lower tax liability or obtain funds based on their business operations and plans. We track new and changing incentives to make sure our clients are leveraging all opportunities.