Managing, safeguarding and growing your business and personal financial wealth is central to achieving success – however you may define it. And finding a partner who not only understands your goals but offers innovative and enlightened strategies to support the realization of those goals – now that’s a rare find.

At The MFA Companies, our first and most important priority is supporting and growing the financial vitality of our customers and their businesses. And how we go about supporting you in engineering that growth is unlike any other relationship you’ve encountered.
The Journey
Partnering with MFA means exploring possibilities and visualizing new perspectives for the first time.

It’s a journey with no preordained destination, no pat answers or one-size-fits-all solutions. Just honest (and often radical) thinking about how you can secure a permanent advantage – strategic, operational and financial – for your future.

Through intellectual curiosity and open-ended dialogue, we work diligently to identify obstacles to success and unlock the inner potential of our customers’ futures. We ask big questions – and we expect you to ask them of us in return.

Your objectives are our objectives, and as ambassadors to your future, consider us an integral part of your team, helping you to overcome the obstacles impeding your progress and build long-term strategies to support the future as you imagine it.

The Outcome
Once we breach that rare space of opportunity and growth, we never look back. Only ahead – toward a long, productive and mutually beneficial relationship.

At MFA, we’re in the business of changing lives, and it’s important to us to live up to that potential. In an environment in which the ability to focus on the future distinguishes performers from nonperformers, we’re eager to lead the way in guiding our customers to their envisioned success.

Who We Are
- MFA is a progressive organization fueled by creativity and sustained by 180+ radical and disruptive innovators.
- As business consultants and financial advisors, engineering growth is in our Firm DNA.

Why We’re Different
- We help customers shape a new reality by inspiring them to challenge their current one.
- We not only identify obstacles that will prevent our customers from reaching their goals, but we also guide them in enacting what is required to overcome those obstacles.
- Our hands-on approach to all customer relationships breeds insightful conversations, strategic collaboration and impactful guidance, leaving our customers with a strong sense of trust and confidence.
Our ‘Ask Big’ approach is as unique as our firm

**ASSEMBLE A UNIQUE TEAM**
We begin by assembling a team of MFA experts with talent and experience specifically aligned to the goals and challenges you’re facing.
As true collaborators and catalysts for change, we serve as ambassadors to your future, linking our intellectual capital to your strategic priorities.

**MOVE BEYOND THE MINUTIAE**
Our team is focused on driving the kind of transformation that will be impactful.
We move beyond the minutiae to delve into the root challenges that are stalling growth and preventing organizations and individuals from achieving their defined success.

**FORMULATE A STRATEGY**
Through our partnership, we define bold objectives and lead you on a unique journey that fuels your inner capitalist and inspires meaningful change.
We build your strategic plan around existing opportunities, but with flexibility to capitalize on new ones that arise.

**ENGINEER FOR GROWTH**
We work diligently to unlock the inner potential of your future and will stop at nothing to ensure you are in the most advantageous position strategically, financially and operationally.

**EYE ON THE FUTURE**
We’re deeply invested in our customers’ success and always push ourselves to do more.
We’re continually evaluating and optimizing – with an eye on the future – as your opportunities, your business and your personal life evolve.

www.themfacompanies.com
AREAS OF PRACTICE

Business Tax

C-Corp Tax
- U.S., International, State and Local Compliance and Strategies
- Sales Tax Compliance and Nexus Planning
- M&A and Capital Transaction Configuration and Scenario Analysis
- R&D Activity and Credit Optimization
- NOL Preservation
- Section 382 Change in Ownership Studies
- Property Taxation
- ASC 740 Tax Provisions
- ASC 740-10 Accounting for Uncertainty in Income Taxes
- GAAP Footnote Disclosure Support
- Stock Option and Equity Compensation Alternatives and Structuring
- Employee Compensation and Benefits
- Deferred Compensation and 409A
- Transfer Pricing

International Tax
- Entity Selection and Structuring
- Transfer Pricing
- Tax-efficient Acquisitions and Joint Ventures
- Tax on Foreign Sales
- Foreign Losses
- Dividends and Foreign Tax Credits
- Risk Management
- Compliance and Reporting

Pass-Through Entities Tax
- Choice of Entity Decisions and Conversions
- Formation, Termination and Structuring
- Mergers, Acquisitions and Divisions
- Partner and Shareholder Compensation
- Allocation of Partnership Income
- S-Corporation Qualification and Election
- Mitigation of Inadvertent S-Election Terminations and Late or Invalid Elections
- Entity-level Taxes

Individual & Family Tax

- Family Trusts and Beneficiaries
- Investors and Investments
- Retirement Plan Assets
- Pension Benefits
- Capital Gains Transactions
- Estates and Estate Trusts
- College Funding Assets
- Multi-Generational Asset Transfers and Gift Taxes
- Legacy Planning and Estate Taxes
- Charitable Trusts
- Private Business and Shareholders
- Financial Products and Derivatives
- Employee Benefits
- Insurance
- Expatriates and Foreign Nationals
- Private Foundations
- Executives and Equity-Based Compensation Plans

State and Local Tax

- State and Local Income/Franchise Tax Planning and Compliance
- Sales and Use Tax Consulting and Compliance
- Federal and State Audit Defense
- Payroll Tax Consulting and Compliance
- State Apportionment Review and Analysis
- Nexus/Compliance Review
- Multi-State Taxability Matrices
- Tax Planning and Filing Methodologies
Audit and Assurance

• U.S. and International Audits
• Private and Public Company Audits
• Reviews and Compilations
• Fund Audits
• Employee Benefit Plan Audits
• Nonprofit Audits
• Attestation Engagements, Agreed-Upon Procedures and Special Reporting Engagements
• Forecasts and Projections
• Revenue Royalty Audits
• Overhead Audits
• Internal Audit Outsourcing and Co-Sourcing
• Audit Committee Consulting
• SOC 1 (SSAE 16), SOC 2 and SOC 3 Reports
• SOC for Cybersecurity Reports
• Regulatory Reporting and Compliance
• Bank Field Examinations
• Broker-Dealer Audits
• RIA Surprise Examinations

Technical Accounting Advisory

• Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS) Support
• Revenue Recognition
• Complex GAAP Position Paper Support
• ASC 740 Tax Provisions
• ASC 740-10 Accounting for Uncertainty in Income Taxes
• ASC 718 and ASC 505 Compensation Accounting
• ASC 815 Derivatives
• ASC 810 Noncontrolling Interest Analysis
• eXtensible Business Reporting Language (XBRL)
• SEC Regulations and Related Matters

Transaction Services

• Sell-side M&A Advisory
• Buy-side M&A Advisory
• Recapitalizations
• Stock Repurchases
• Bank Financing
• Fairness Opinions
• Deal Negotiation
• General Corporate Advisory
• Business Transition Planning
• Succession Planning
• Due Diligence: Financial, Tax, IT and Retirement Plans
• Transaction Structure, Planning and Tax Minimization Strategies
• Post-acquisition Analysis
• Valuation Assessment
• Feasibility Studies

Financial Planning & Analysis

• Performance Metrics
• Financial Insights
• Revenue & Profitability
• Working Capital
• Cash Flow Optimization
• Tax Planning/Strategies
• Business Growth Strategies
• Credit/Financing Strategies
• Go-To Marketing Modeling
Valuation

- 409A Stock Option Valuations
- Restricted Stock
- Built-in Gain Valuation for S-Elections
- Transfer Pricing
- Mergers, Recapitalizations and Spin-Offs
- Estate, Gifting and Charitable Donations
- Personal/Enterprise Goodwill Separation
- ASC 718 Stock Compensation
- ASC 805 Purchase Price Allocation
- ASC 350 Goodwill Impairment
- ASC 360 Intangible Asset Impairment
- Derivative Asset/Liability Fair Value Determinations
- Financial Instruments with Characteristics of Liabilities/Equity
- Market Value Assessments
- Buy/Sell Agreements
- Employee Stock Option Plan (ESOP) Valuation

Risk Advisory

- Internal Controls Evaluation and Remediation
- COSO Compliance
- Enterprise Risk Management
- Audit Readiness (SAS 109)
- Internal Controls Assessments Relating to Regulatory Compliance

Fraud and Forensic Accounting

- Investigation into Cases of Fraud, Embezzlement and Financial Misappropriations
- Identification of Departures from Customary Business Practices
- Fraud Susceptibility Analysis (IT Systems, Processes, Transactions)
- Development, Review and/or Refinement of Internal Controls to Safeguard Assets
- Cash Flow Analysis/Cash Account Review
- Forensic Audit
- Reconstruction of Accounting Records
- Determining Cause and Extent of Losses
- Analysis, Interpretation and Presentation of Complex Financial Evidence

Litigation Support

- Economic Damages/Lost Profits
- Partner/Shareholder Disputes and Business Separation
- Divorce and Bankruptcy
- Personal/Enterprise Goodwill Separation
- Financial Analysis of Proposed Legal Options
- Support for Settlement Negotiations
- Tax Litigation
- Insurance Claims
- Expert Witness Testimony

Sarbanes-Oxley (SOX) Compliance

- Pre-IPO SOX Compliance Planning and Strategy
- SOX Initial Compliance
- SOX Sustained Compliance
- Controls Optimization
- Target Acquisition Control Assessment
- Acquisition Compliance Integration
- Corporate Governance Assessment
IT Advisory

- Cybersecurity Assessments
- Strategic IT Consulting
- IT Compliance and Internal Controls
- Infrastructure Management
- Desktop Support Services
- Application Development
- Privacy and Data Protection
- Massachusetts Data Security Law

Nonprofit Advisory

- Financial Audits and Reviews
- Uniform Guidance – Single Audits
- Audits in Accordance with Government Audit Standards
- UFR Preparation and Audit
- HUD REAC Filings
- UBIT Consulting
- Preparation and Review of Applications for Tax-Exempt Status; Form 1023 and 1024
- State and Local Reporting and Filings
- Preparation of IRS Forms 990, 990-T, 990-PF, 990-EZ, MA PC, M-990-T
- Employee Benefit Plan Audits
- Charity Rating Optimization
- Financing Acquisition Assistance
- Growth and Strategic Planning
- Internal Control Design
- Risk Management
- Fraud Prevention
- Accounting System Implementation
- IT Consulting and Outsourcing

Asset Management

Wealth Management

- Investment Management
- Financial Planning
- Retirement Planning
- Tax Insights
- Risk Management and Insurance
- Inheritance, Estate and Gift Planning
- Philanthropic Advisory

Retirement Plan Advisory

- Fiduciary Process Management, Guidance and Compliance
- Institutional Investment Consulting
- Retirement Plan Provider Search, Benchmarking and Implementation
- Retirement Plan Participant Education

Talent Acquisition

Placement Solutions

- Permanent
- Temporary
- Contract

Recruitment Management Services

- Job Profiling
- Sourcing Execution
- Candidate Identification
- Interview Process Facilitation
- References and Offers
- Continuous, Collaborative Planning