



## Canadian Income Tax Services

Today's tax departments are required to balance day-to-day operations and changing tax laws and regulations with limited resources and constrained time lines. As tax departments spend more time on compliance activities such as record keeping and preparing tax returns, time spent on more strategic activities such as planning and analyzing tax consequences related to business operations is reduced. As a result, high-value activities give way to low-value demands, leading to a focus on the urgent rather than the important. This often results in the misalignment of priorities and resources that strategically deliver the greatest return on investment.

Ryan's approach to Canadian income tax is designed to help tax executives overcome these key challenges with a comprehensive and strategic solution unmatched in the Canadian tax services industry today. At Ryan, our value proposition is far greater than the industry-leading tax recovery services that we are internationally recognized for. We're also focused on your overall tax performance, providing innovative solutions to the dynamic challenges of an evolving Canadian tax market. From strategic planning and risk mitigation to compliance and audit defence, we create greater opportunities to measure and improve your efficiency, develop a more strategic approach to tax, and deliver outstanding value to your shareholders.



*"Ryan consultants consistently demonstrate the highest level of professionalism."*

**Paul Lima**  
Director, Internal Audit and Taxation

**Panasonic**



**Kris Galay, CA**  
Director, Income Tax

6775 Financial Drive  
Suite 102  
Mississauga, ON L5N 0A4  
Tel. 905.567.7926  
Mobile 905.876.6115  
Fax 905.567.5549  
kris.galay@ryan.com

Mr. Galay specializes in Canadian corporate income tax compliance and consulting. For more than a decade he has specialized in the preparation of Canadian income tax returns, Scientific Research and Experimental Development (SR&ED) claims, tax planning and advising on mergers and acquisitions.

# Ryan's Canadian Income Tax Services Overview

Ryan's Canadian Income Tax practice provides proven processes and technologies that deliver unmatched savings while reducing the burden of income and capital tax compliance. Ryan's proven approach to Canadian income tax is based on years of broad industry experience combined with a thorough understanding of how today's evolving tax market impacts our client's business operations, goals, and strategic objectives.

## › Compliance

Ryan's compliance solutions are tailored to fit our clients' unique requirements. From completion of tax forms based on information provided to tax return preparation from start to finish, we provide comprehensive federal and provincial income and capital tax compliance services backed by unparalleled quality assurance.

## › Scientific Research and Experimental Development ("SR&ED") Review

Canada has a generous tax incentive system in place to encourage investment in research and development. However, the SR&ED program rules are complex and claims require a significant amount of supporting documentation. Ryan's tax professionals can assist in identifying which of your projects are eligible for SR&ED tax incentives, and in the collection of supporting documentation and filing of the claim. Of course, Ryan will also be there if needed to defend a claim on audit by the tax authorities.

## › Return Review

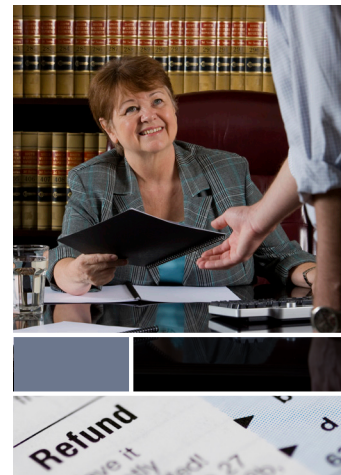
Ryan's income tax professionals leverage years of experience to review tax returns and ensure our clients are paying the correct amount of tax—no more, no less. We also review past tax returns to ensure that our clients are claiming all of the benefits they are entitled to, and have properly supported controversial tax positions.

## › Audit Defence

In the current economic environment, governments are more aggressive than ever in finding new sources of revenue. Ryan helps clients manage their audit process from beginning to end, ensuring that their tax burden is minimized to the fullest extent possible. Ryan professionals handle the arduous process of producing records for the tax authorities and securing files that build the case. As needed, we meet with auditors to clearly identify all positions that impact our client's ability to achieve a favourable outcome.

## › Research and Consulting Services

Ryan professionals provide Canadian income tax research and consulting services to help clients operate their business in the most tax-efficient manner. We combine broad industry experience with years of practical knowledge to deliver innovative solutions to complicated tax problems.



*Ryan's Income Tax team is uniquely positioned to provide clients with unrestricted, strategic solutions for proactively addressing Canadian income tax liabilities.*

For additional information, please call **800.667.1600** or visit us at **[www.ryanco.ca](http://www.ryanco.ca)**.