



KPMG PFIC Identifier

Let's evolve with innovative technology!



PFIC Determinations can be complex and costly

Understanding intricate taxation rules surrounding PFICs can create significant issues for funds and their investors. PFIC status is critical, particularly with the U.S. Tax Reform changes affecting indirect investors in PFICs. The implications can be vast, reaching various industries and investment portfolios.

Get a synchronized advantage with the KPMG PFIC Identifier



Timely and accurate PFIC determinations powered by innovative technology and our tax expertise, using financials updated for the most recent quarter's results to prevent outdated and inaccurate determinations.



Centralized database offers reduced processing time, insights into prior year categorizations and rationalizations, and capability to generate K-1s, 1296 calculations, Forms 8621 and supporting attachments.



Access our Digital Gateway (DG) global ecosystem with collaboration, analytics, and receive notifications for key milestones from our delivery portal. Download PFIC reports and access dashboards from one centralized interface.

Unlock a Calibrated Approach

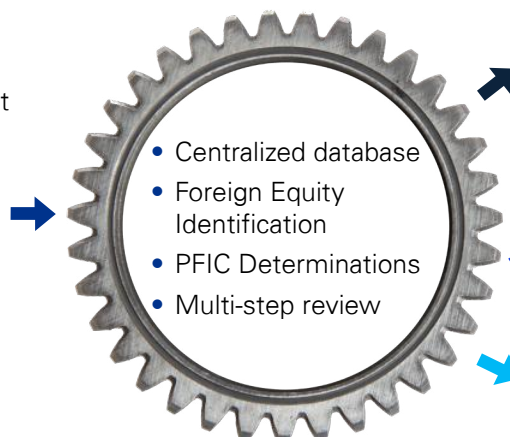


Inflows – Financials

- Automated sourcing of financial statement data (most recent quarter's results)

Inflows – Client Portfolio Details

- Import from Securities Analyzer or
- Data Automation Center (DAC)



Compliance and investor deliverables

- PFIC Determination Report
- Automated Securities Analyzer 1296 calculations



DG Data analytics

- What-if scenarios and planning
- Estimates and data visualizations



DG Workflow & Docs

- Milestones and resources
- Document Delivery Portal



GoSystem tax

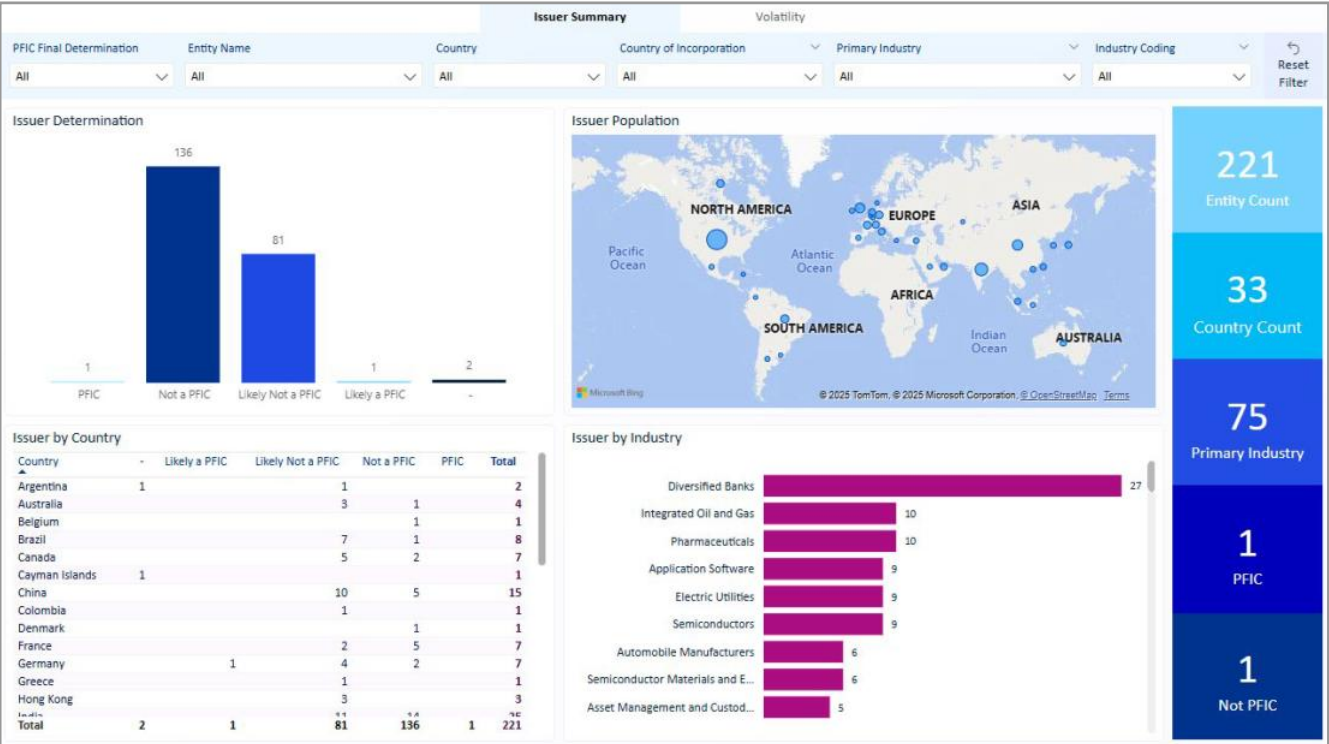
- Form 8621 production
- Electronic filing

Enter our ecosystem of KPMG Tax Services via Digital Gateway

KPMG PFIC Identifier is part of our Digital Gateway suite of applications.



Sample PFIC Analytics Dashboard



Sample PFIC Determination Report

KPMG LLP Tax Year: 20XX Report Date: XXXXX/XXXXX											
35											
Fund Name	Entity Name	ISIN	CUSIP	SEDOL	Industry	Description	Active Asset %	Passive Asset %	Active Income %	Passive Income %	Final PFIC Determination
XYZ	Issuer 1	USD100W1027	xxx	xxx	Brookline Retail	Issuer 1, through its subsidiaries, provides technology infrastructure and marketing reach to help merchants, brands, retailers, and other businesses to engage with their users and customers in the People's Republic of China and internationally. The company operates through seven segments: China Commerce, International Commerce, Local Consumer Services, Carousal, Cloud, Digital Media and Entertainment, and Innovation Initiatives and Others. It operates Taobao Marketplace, a social commerce platform; Tmall, a third-party online and mobile commerce platform for brands and retailers; Alibaba, a monetization platform; 1688.com and Alibaba.com, which are online wholesale marketplaces; AliExpress, a retail marketplace; Lazada, Trendyol, and Daraz that are e-commerce platforms; Freshippo, a self-operated retail chain; and Tmall Global, an import e-commerce platform. The company also operates Tianshan, an online-offline integration service for FMCG brands and third-party grocery retail partners; Cainiao Network logistic services platform; Ele.me, an on-demand delivery and local services platform; Kashi, a restaurant and local services guide platform; and Pingpao, an online travel platform. In addition, it offers pay-for-performance, in-feed, and display marketing services; and Taobao Ad Network and Exchange, a real-time online bidding marketing exchange. Further, the company provides elastic computing, storage, network, security, database and big data, and IoT services. Additionally, it operates Youku, an online video platform; Alibaba Pictures and other content platforms that provide online videos, films, live events, news feeds, literature, music, and others; Amap, a mobile digital map, navigation, and real-time traffic information app; DingTalk, a business efficiency mobile app; and Trust Data smart speaker. The company was incorporated in 1999 and is based in Hangzhou, the People's Republic of China.	84.01%	35.99%	90.64%	9.38%	Not a PFIC
	Issuer 2	INE000A01021	xxx	xxx	IT Consulting and Other Services	Issuer 2, together with its subsidiaries, provides consulting, technology, outsourcing, and next-generation digital services in North America, Europe, India, and internationally. It provides application development and management, independent validation, product engineering and management, infrastructure management, enterprise application management, and support and integration services. The company's products and platforms include Pivotal, a core banking solution; Edge suite of products; Infobly NIA, an artificial intelligence platform; Infobly McCarroll - an insurance platform; Wingspan, a customizable learning platform; Stater mortgage servicing platform; Paragon automation suite; and Shava, an e-commerce suite. The company serves clients in the financial services and insurance, life sciences and healthcare, manufacturing, retail, consumer packaged goods and logistics, hi-tech, communications, telecom (B2B), media, energy, utilities, resources, services, and other industries. It has collaboration agreements with Rube-Royce, BP plc, Newmont Corporation, FSR Realty, Mexico Limited, and Centre for Accessibility Australia, and a strategic partnership with The Economist Group Limited to enable and enhance sustainability solutions through a business-to-business model. The company was formerly known as Infobly Technologies Limited and changed its name to Issuer 2 in June 2011. Issuer 2 was incorporated in 1991 and is headquartered in Bengaluru, India.	93.84%	6.16%	95.93%	4.07%	Not a PFIC

Ride Easy with the Finest Team: Our firm's International Practice – Asset Management

Coordinated Tax Services and Deep Expertise

Our International Tax asset management team provides a broad spectrum of cross-border tax advisory, quantitative, and compliance services throughout the life cycle of an investment fund. We advise fund managers and investors across all asset classes.

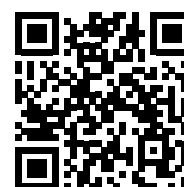
We assist Asset Management clients in making investment, restructuring, and exit decisions that can significantly impact their after-tax return.

Pricing

Different funds have different needs, and a one size fits all approach to pricing doesn't work. We can offer flexible fee arrangements depending on your needs, the size and composition of the portfolio, and the timing of the analysis.



Scan the QR code to
learn more about the
KPMG PFIC Identifier



Set Your PFIC Compliance in Motion with KPMG LLP's Professional Guidance and Innovative Tools

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