



THE SYSTEM CFO SERIES
HINDOL DATTA

FREE ASSESSMENT

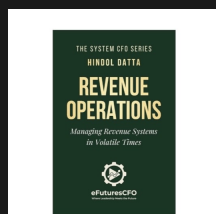
PILLAR 5: GOVERNANCE & GLOBAL STRUCTURE | TOOLKIT #30 OF 37

THE INTERNATIONAL TAX PLANNING DIAGNOSTIC

*Optimizing Your Global Tax Position
While Maintaining Full Compliance*

20-Question Diagnostic | 5-Page Assessment

Score Your Organization 1-5 Across Four Dimensions
Identify Gaps and Build Your Action Plan



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Where Leadership Meets the Future

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QUESTIONS 1-5

Section A: Global Tax Structure Assessment

Is Your International Tax Structure Optimized — or Just Inherited?

International tax structures often evolve through history rather than design — an entity created for a specific deal, an IP location chosen by a prior advisor, a holding structure established under a different tax regime. The System CFO periodically reassesses whether the global tax structure is optimized for current operations, current tax law, and current strategy rather than simply maintaining inherited arrangements.

A. GLOBAL TAX STRUCTURE ASSESSMENT

1	The global effective tax rate is calculated and understood — the organization knows its consolidated ETR, the ETR for each major jurisdiction, and the key drivers of the difference	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
2	IP ownership and location have been evaluated for tax efficiency — intellectual property is held in jurisdictions that provide an appropriate balance of tax efficiency.	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
3	Holding company and financing structures have been reviewed — the organization has evaluated whether its intermediate holding companies, intercompany financing arrangements, and	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
4	The impact of recent tax reforms has been assessed — changes such as GILTI, BEAT, FDII (US) and Pillar Two (global minimum tax) have been modeled for their impact on the organization's	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
5	Tax planning is integrated with business strategy — when entering new markets, launching products, or restructuring operations, the tax implications are analyzed as part of the	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best

SECTION A SCORE: Total: ____ / 25 Average: ____ / 5

QUESTIONS 6-10

Section B: Compliance and Filing Obligations

Are All Your Global Tax Filings Accurate, On Time, and Properly Coordinated?

International tax compliance is exponentially more complex than domestic filing. Each jurisdiction has different filing deadlines, different rules for calculating taxable income, different treatment of intercompany transactions, and different documentation requirements. The System CFO builds a coordinated compliance framework that ensures nothing falls through the cracks across the global filing calendar.

B. COMPLIANCE AND FILING OBLIGATIONS

6	A global tax filing calendar exists — listing every corporate income tax, VAT/GST, payroll tax, withholding tax, and informational return deadline for every entity in every	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
7	Statutory financial statements are prepared for all required jurisdictions — local GAAP financial statements are produced for entities in jurisdictions that require them, reconciled to	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
8	Withholding tax obligations are managed correctly — the organization applies correct withholding rates on intercompany payments, claims treaty benefits where applicable, and files	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
9	VAT/GST compliance is current across all jurisdictions — the organization registers, collects, reports, and remits indirect taxes correctly in every jurisdiction where it has an	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
10	The organization has qualified local tax advisors in each significant jurisdiction — ensuring that local filing obligations, incentives, and compliance requirements are	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best

SECTION B SCORE: Total: ____ / 25 Average: ____ / 5

QUESTIONS 11-15

Section C: Tax Provision and Financial Reporting

Is Your Global Tax Provision Accurate, Supportable, and Audit-Ready?

The global income tax provision is one of the most complex areas of financial reporting. ASC 740 and IAS 12 require organizations to estimate current and deferred tax for each entity, evaluate uncertain tax positions, assess valuation allowances on deferred tax assets, and present the effective tax rate reconciliation. The System CFO ensures this process is rigorous, documented, and produces a provision that withstands audit scrutiny.

C. TAX PROVISION AND FINANCIAL REPORTING

11	The global tax provision is prepared using a structured methodology — with documented calculations for current tax, deferred tax, uncertain tax positions, and the ETR	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
12	Deferred tax assets and liabilities are accurately tracked — temporary differences are identified, calculated, and monitored, with valuation allowances assessed quarterly based	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
13	Uncertain tax positions are evaluated under ASC 740-10 (FIN 48) — the organization has a process for identifying, evaluating, measuring, and disclosing positions that may not	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
14	The effective tax rate reconciliation is prepared and understood — the organization can explain every significant item that causes its effective tax rate to differ from the	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
15	Tax provision documentation supports audit requirements — the external auditors receive complete tax provision packages with supporting calculations, assumptions, and management	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best

SECTION C SCORE: Total: ____ / 25 Average: ____ / 5



QUESTIONS 16-20

Section D: Tax Risk Management and Strategic Planning

Are You Managing Tax Risk Proactively — and Leveraging Tax as a Strategic Asset?

Tax is both a risk to be managed and an opportunity to be optimized. The System CFO balances compliance discipline with strategic planning — identifying tax incentives, credits, and structural opportunities that reduce the effective tax rate while maintaining defensible, transparent positions. The goal is to pay the right amount of tax — no more, no less — with full auditability and minimal uncertainty.

D. TAX RISK MANAGEMENT AND STRATEGIC PLANNING

16	Tax risks are inventoried and quantified — the organization maintains a register of tax positions that carry uncertainty, with estimated exposure amounts and probability assessments	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
17	Tax incentives and credits are identified and claimed — R&D credits, investment incentives, employment credits, and jurisdiction-specific incentives are evaluated and claimed	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
18	The tax function has a seat at the strategic planning table — tax implications are considered in business decisions including M&A, market entry, restructuring, and capital	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
19	The board receives regular tax reporting — including the global effective tax rate, significant tax positions, audit status, regulatory changes, and the tax impact of strategic	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
20	A tax technology strategy exists — the organization has evaluated tools for tax provision automation, transfer pricing documentation, tax data management, and compliance filing to	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best

SECTION D SCORE: Total: ____ / 25 Average: ____ / 5

OVERALL ASSESSMENT SCORE
 Section A: ____ / 25 Section B: ____ / 25 Section C: ____ / 25 Section D: ____ / 25 TOTAL: ____ / 100 AVG: ____ / 5

GAP TO GOAL

Gap-to-Goal Action Plan

Bridging the Gap — International Tax Planning Diagnostic

Transfer your five lowest-scoring questions. For each gap, define the target state, specific actions, owner, timeline, and success metric. Focus on highest-impact gaps first.

GAP #	Q REF	CURRENT	TARGET	SPECIFIC ACTION TO CLOSE GAP	OWNER	DEADLINE	METRIC
1	Q__	___/5	___/5	_____	_____	_____	_____
2	Q__	___/5	___/5	_____	_____	_____	_____
3	Q__	___/5	___/5	_____	_____	_____	_____
4	Q__	___/5	___/5	_____	_____	_____	_____
5	Q__	___/5	___/5	_____	_____	_____	_____

ASSESSMENT SUMMARY

Completed by: _____ Date: _____

Overall average score: ___ / 5 Items scored 1-2 (critical): ___

Items scored 3 (developing): ___ Items scored 4-5 (strong): ___

Top strength: _____

Most critical gap: _____

One action this week: _____

READY TO GO DEEPER?

This free assessment identified your gaps. The Premium System CFO Toolkits provide the frameworks, templates, and action plans to close them. Visit EfuturesCFO.com





READY TO GO DEEPER?

This Assessment Identified the Gaps. The Premium Toolkit Closes Them.

PREMIUM: The Organizational Finance Assessment Kit (46 Pages)

The full premium assessment kit includes comprehensive diagnostics across 16 finance domains including global tax strategy, transfer pricing, and international compliance, with 300+ evaluation items and detailed remediation planning templates.

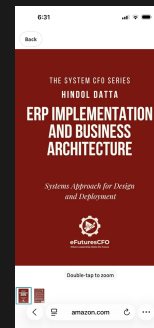
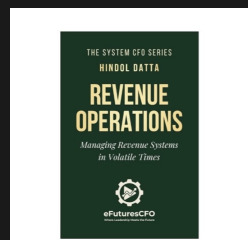
*Plus: Access the Super Exclusive 46-Page
System CFO Organizational Finance Assessment Kit*

ABOUT THE AUTHOR

Hindol Datta

25+ years as CFO and VP Finance | \$150M+ in M&A | CPA, CMA, CIA, PMP, CPIM

Author of The System CFO Series | MS Analytics, Georgia Tech



EfutureCFO.com

LinkedIn: Hindol Datta | YouTube: @efuturescfo

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