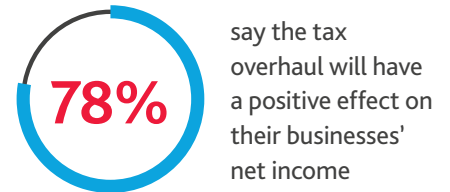


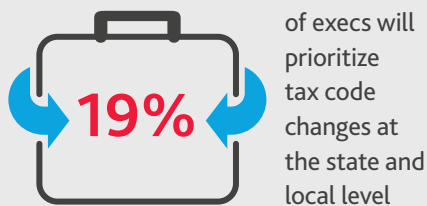
2018 BDO TAX OUTLOOK SURVEY

Tax Reform Sparks a Butterfly Effect

ADAPTING TO CHANGE / Tax executives see U.S. federal tax reform as the tip of the spear



REFORM RIPPLES THROUGHOUT STATES / Aligning federal and state changes will be key

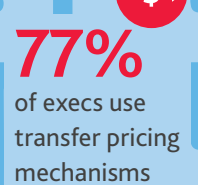


New York, California, Idaho and Georgia are already discussing potential reforms

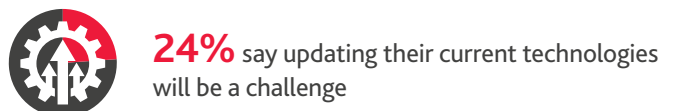
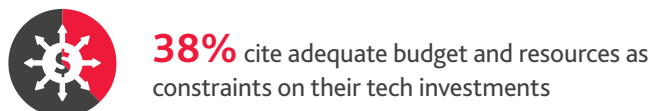
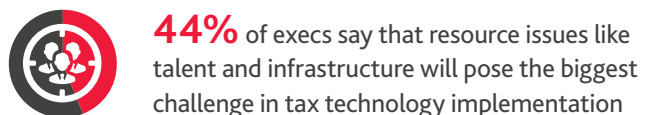
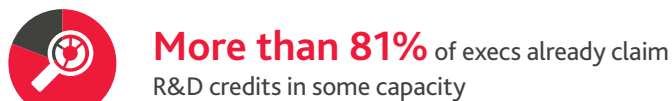
The U.S. Supreme Court is slated to decide whether online sellers should charge sales and use taxes. **E-commerce sellers could face huge implications.**



THE MULTINATIONAL TAX MAZE / International businesses face pressure for transparency



TECH ACCELERATES TAX'S TRANSFORMATION / R&D tax credits can help fund tax technology



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