

# Quick Tax Reference

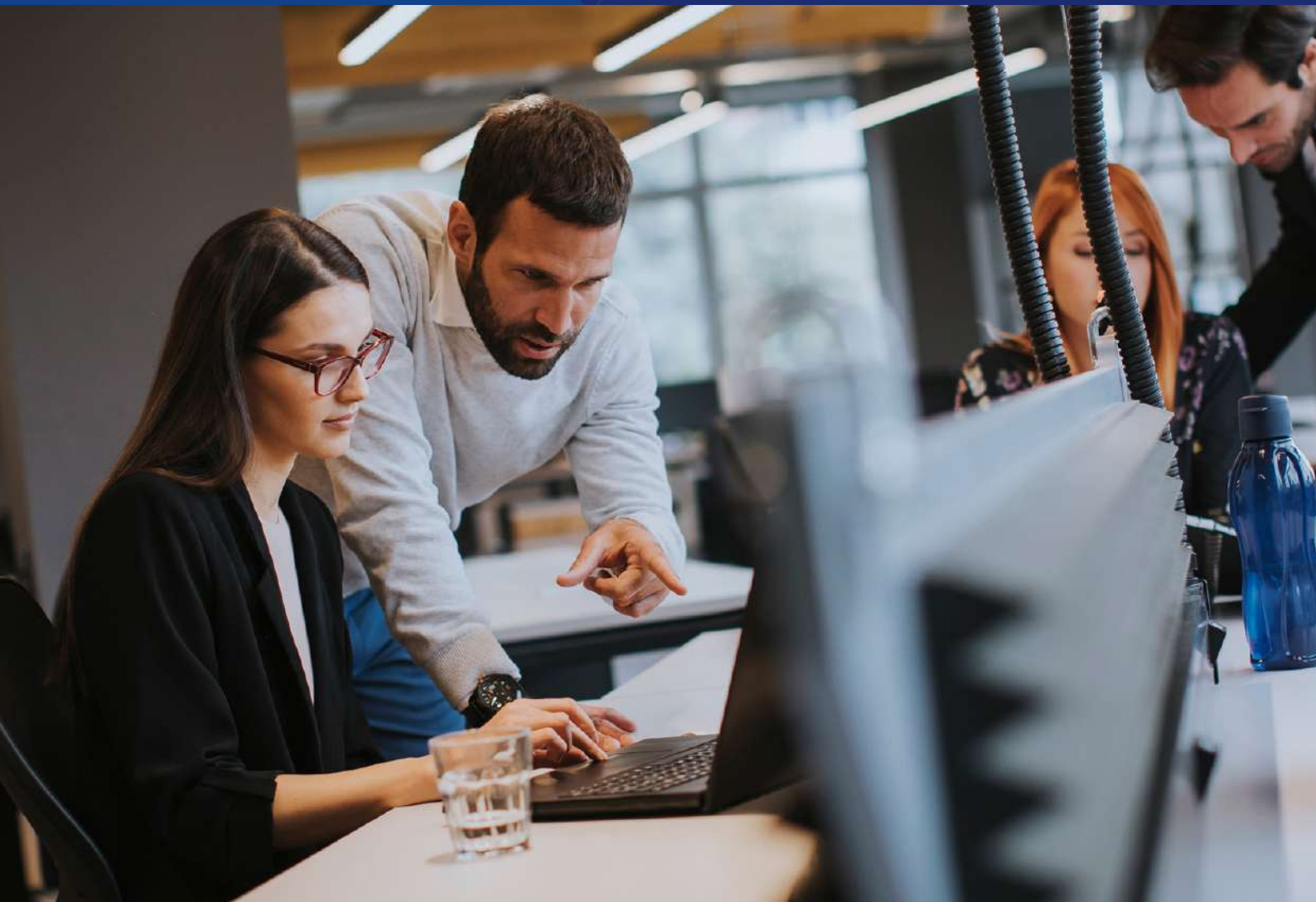
2025/2026

# orcom

**ORCOM introduces its 2025–2026 Tax Reference Guide as a strategic tool created to help organizations navigate evolving tax requirements and strengthen year-round compliance planning.**

From day-to-day filings to highly technical tax challenges, our advisors deliver practical intelligence, concise interpretation, and smart solutions that enable confident and well-informed decision-making.

By combining ongoing regulatory tracking, deep sector knowledge, and tailored advisory support, ORCOM empowers businesses to manage exposure effectively, anticipate change, and uncover opportunities that drive long-term value and operational resilience.



## Filing deadlines for 2025 tax/information returns

Type of return (calendar year)	Due date	Extended due date
To employee - <b>Form W-2*</b>	February 2	March 2
To recipient - <b>Form 1099-NEC**</b>	February 2	N/A
To recipient - <b>Form 1099-MISC***</b>	February 17	March 17
Partnerships, LLCs - <b>Form 1065****</b>	March 16	September 15
S Corporations - <b>Form 1120S****</b>	March 16	September 15
Estates and trust - <b>Form 1041*****</b>	April 15	October 1
FBAR - FinCen <b>Form 114</b>	April 15	October 15
Corporations - <b>Form 1120</b>	April 15	October 15
Individuals - <b>Form 1040</b>	April 15	October 15
Exempt organizations - <b>Form 990</b>	May 15	November 16
Employee benefit plans - <b>Form 5500</b>	July 31	October 15

\* Due Date for providing W-2 to employee and to SSA

\*\* For reporting non-employee compensation

\*\*\* For reporting all other payments

\*\*\*\* Also the due date for Schedules K-1, K-2 and K-3 that entity must provide to equity holders

\*\*\*\*\* File Form 7004 to apply for an automatic 5 ½-month extension of time to file



## Standard mileage rates

Source: Notice 2025-5 - Notice 2025-5 - Code Section 217(k)

	2026 Travel on or after Jan. 1, 2026	2025 Travel on or after Jan. 1, 2025
<b>Business</b>	70.0 cents per mile	70.0 cents per mile
<b>Charitable</b>	14.0 cents per mile	14.0 cents per mile
<b>Medical and moving*</b>	21.0 cents per mile	21.0 cents per mile

\* Moving mileage may be deducted only by active duty members of the Armed Forces of the United States.

## Corporate tax rate schedule 2025/2026

Source: Code section 11(b) - Form 1120 Instructions

ALL TAXABLE YEARS BEGINNING ON OR AFTER JAN. 1, 2018

<b>If taxable income is:</b>	Over 0\$
<b>The tax is:</b>	21% of the taxable income



# INDIVIDUAL TAX RATE SCHEDULES

## Married individuals filing joint returns and qualifying surviving spouses

Source: Code Section 1(j) - Rev. Proc. 2024-40

### 2025

If taxable income is		The tax is	
Not over \$23,850		<b>10%</b> of the taxable income	
Over \$23,850	but not over \$96,950	\$2,385.00 plus	<b>12%</b> of the excess over \$23,850
Over \$96,950	but not over \$206,700	\$11,157.00 plus	<b>22%</b> of the excess over \$96,950
Over \$206,700	but not over \$394,600	\$35,302.00 plus	<b>24%</b> of the excess over \$206,700
Over \$394,600	but not over \$501,050	\$80,398.00 plus	<b>32%</b> of the excess over \$394,600
Over \$501,050	but not over \$751,600	\$114,462.00 plus	<b>35%</b> of the excess over \$501,050
Over \$751,600		\$202,154.50 plus	<b>37%</b> of the excess over \$751,600

### 2026

Source: Code Section 1(j); Rev. Proc. 2025-32

If taxable income is		The tax is	
Not over \$24,800		<b>10%</b> of the taxable income	
Over \$24,800	but not over \$100,800	\$2,480.00 plus	<b>12%</b> of the excess over \$24,800
Over \$100,800	but not over \$211,400	\$11,600.00 plus	<b>22%</b> of the excess over \$100,800
Over \$211,400	but not over \$403,500	\$35,932.00 plus	<b>24%</b> of the excess over \$211,400
Over \$403,500	but not over \$512,450	\$82,048.00 plus	<b>32%</b> of the excess over \$403,500
Over \$512,450	but not over \$768,700	\$116,896.00 plus	<b>35%</b> of the excess over \$512,450
Over \$768,700		\$206,583.50 plus	<b>37%</b> of the excess over \$768,700

## Head of households

Source: Code Section 1(j) - Rev. Proc. 2024-40

### 2025

If taxable income is		The tax is	
Not over \$17,000		<b>10%</b> of the taxable income	
Over \$17,000	but not over \$64,850	\$1,700.00 plus	<b>12%</b> of the excess over \$17,000
Over \$64,850	but not over \$103,350	\$7,442.00 plus	<b>22%</b> of the excess over \$64,850
Over \$103,350	but not over \$197,300	\$15,912.00 plus	<b>24%</b> of the excess over \$103,350
Over \$197,300	but not over \$250,500	\$38,460.00 plus	<b>32%</b> of the excess over \$197,300
Over \$250,500	but not over \$626,350	\$55,484.00 plus	<b>35%</b> of the excess over \$250,500
Over \$626,350		\$187,031.50 plus	<b>37%</b> of the excess over \$626,350

### 2026

If taxable income is		The tax is	
Not over \$17,700		<b>10%</b> of the taxable income	
Over \$17,700	but not over \$67,450	\$1,770.00 plus	<b>12%</b> of the excess over \$17,700
Over \$67,450	but not over \$105,700	\$7,740.00 plus	<b>22%</b> of the excess over \$67,450
Over \$105,700	but not over \$201,750	\$16,155.00 plus	<b>24%</b> of the excess over \$105,700
Over \$201,750	but not over \$256,200	\$39,207.00 plus	<b>32%</b> of the excess over \$201,750
Over \$256,200	but not over \$640,600	\$56,631.00 plus	<b>35%</b> of the excess over \$256,200
Over \$640,600		\$191,171.50 plus	<b>37%</b> of the excess over \$640,600

## Unmarried individuals (other than qualifying surviving spouses and heads of household)

Source: Code Section 1(j) - Rev. Proc. 2025-32]

### 2025

If taxable income is		The tax is	
Not over \$11,925		10% of the taxable income	
Over \$11,925	but not over \$48,475	\$1,192.50 plus	12% of the excess over \$11,925
Over \$48,475	but not over \$103,350	\$5,578.50 plus	22% of the excess over \$48,475
Over \$103,350	but not over \$197,300	\$17,651.00 plus	24% of the excess over \$103,350
Over \$197,300	but not over \$250,525	\$40,199.00 plus	32% of the excess over \$197,300
Over \$250,525	but not over \$626,350	\$57,231.00 plus	35% of the excess over \$250,525
Over \$626,350		\$181,769.75 plus	37% of the excess over \$626,350

### 2026

If taxable income is		The tax is	
Not over \$12,400		10% of the taxable income	
Over \$12,400	but not over \$50,400	\$1,240.00 plus	12% of the excess over \$12,400
Over \$50,400	but not over \$105,700	\$5,800.00 plus	22% of the excess over \$50,400
Over \$105,700	but not over \$201,775	\$17,966.00 plus	24% of the excess over \$105,700
Over \$201,775	but not over \$256,225	\$41,024.00 plus	32% of the excess over \$201,775
Over \$256,225	but not over \$640,600	\$58,448.00 plus	35% of the excess over \$256,225
Over \$640,600		\$192,979.25 plus	37% of the excess over \$640,600

## Married individuals filing separate returns

Source: Code Section 1(j) - Rev. Proc. 2024-40

### 2025

If taxable income is		The tax is	
Not over \$11,925		10% of the taxable income	
Over \$11,925	but not over \$48,475	\$1,192.50 plus	12% of the excess over \$11,925
Over \$48,475	but not over \$103,350	\$5,578.50 plus	22% of the excess over \$48,475
Over \$103,350	but not over \$197,300	\$17,651.00 plus	24% of the excess over \$103,350
Over \$197,300	but not over \$250,525	\$40,199.00 plus	32% of the excess over \$197,300
Over \$250,525	but not over \$375,800	\$57,231.00 plus	35% of the excess over \$250,525
Over \$375,800		\$101,077.25 plus	37% of the excess over \$375,800

### 2026

If taxable income is		The tax is	
Not over \$12,400		10% of the taxable income	
Over \$12,400	but not over \$50,400	\$1,240.00 plus	12% of the excess over \$12,400
Over \$50,400	but not over \$105,700	\$5,800.00 plus	22% of the excess over \$50,400
Over \$105,700	but not over \$201,775	\$17,966.00 plus	24% of the excess over \$105,700
Over \$201,775	but not over \$256,225	\$41,024.00 plus	32% of the excess over \$201,775
Over \$256,225	but not over \$384,350	\$58,448.00 plus	35% of the excess over \$256,225
Over \$384,350		\$103,291.75 plus	37% of the excess over \$384,350

## Social security & self-employment tax limits 2025/2026

Source: SSA Notice, 90 Fed. Reg. 49047 (Nov. 03, 2025)

SSA Notice - 89 Fed. Reg. 85,276 (Oct. 25, 2024)

Social security tax (OASDI/HI)	2026	2025
6.2% OASDI wage base	\$184,500	\$176,100
1.45% HI wage base*	No limit	No limit
Social employment tax (SECA)	2026	2025
12.4% OASDI earning base	\$184,500	\$176,100
1.45% HI wage base*	No limit	No limit

\* Additional 0.9% Medicare Tax applies for wages exceeding \$200,000 for Single or Heads of Household, \$250,000 for Married Filing Jointly, and \$125,000 for Married Filing Separately.



## Alternative minimum tax 2025/2026

Source: Rev. Proc. 2025-32 - Rev. Proc. 2024-40

AMT Exemption Amounts (\$55(d)(1))	2026	2025
Married filing jointly or Qualifying surviving spouse	\$140,200	\$137,000
Single/heads of households	\$90,100	\$88,100
Married filing separate returns	\$70,100	\$68,500
Estates and trusts	\$31,400	\$30,700

Excess taxable income above which 28% rate applies (\$55(b)(1))	2026	2025
Married filing jointly, single/heads of household, estates and trusts	\$244,500	\$239,100
Married filing separate returns	\$122,250	\$119,550

AMT Exemption Threshold/ Complete Phaseout Amounts (\$55(d)(3))	2026	2025
Married filing jointly or qualifying surviving spouse	\$1,000,000 - \$1,280,400	\$1,252,700 - \$1,800,700
Single/heads of households	\$500,000 - \$680,200	\$626,350 - \$978,750
Married filing separate returns	\$500,000 - \$640,200	\$626,350 - \$900,200
Estates and trusts	\$104,800 - \$167,600	\$102,500 - \$225,300



## Standard deduction table 2025/2026

Source: Code Section 63(c) - Rev. Proc. 2025-3 -; Rev. Proc. 2024-40

	2026	2025
Married filing jointly or qualifying surviving spouse	\$32,200	\$31,500
Heads of household	\$24,150	\$23,625
All others taxpayers	\$16,100	\$15,750
Additional amount for aged or blind	\$1,650	\$1,600
Additional amount for aged or blind if unmarried and not a qualifying surviving spouse	\$2,050	\$2,000



# New tax deductions under the One Big Beautiful Bill Act

Source: Public Law 119-21, July 4, 2025

Tax deductions for seniors	2026	2025
Deduction amount per eligible individual*	\$6,000	\$6,000
Phase-out begins with MAGI over**	\$75,000	\$75,000

\* Available to taxpayers age 65 or older on the last day of the tax year. Effective for the 2025 through 2028 tax years. \*\* Phase out begins at MAGI of \$150,000 for joint filers.

Tax deduction for qualified tips	2026	2025
Deduction amount*	\$25,000	\$25,000
Phase-out begins with MAGI over**	\$150,000	\$150,000

\* Available to taxpayers in occupations the IRS identifies as “customarily and regularly receiving tips.” Effective for the 2025 through 2028 tax years. \*\* Phase out begins at MAGI of \$300,000 for joint filers.

Tax deduction for qualified overtime	2026	2025
Deduction amount per eligible individual*	\$12,500	\$12,500
Phase-out begins with MAGI over**	\$150,000	\$150,000

\* Deduction applies to the portion of qualified overtime pay that exceeds the regular rate of pay. Effective for the 2025 through 2028 tax years. \*\* Phase out begins at MAGI of \$300,000 for joint filers.

Tax deductions on car loan interest	2026	2025
Maximum annual deduction*	\$10,000	\$10,000
Phase-out begins with MAGI over**	\$100,000	\$100,000

\* Deduction applies to loans originated after December 31, 2024, and used to purchase a vehicle originally used by the taxpayer. Effective for the 2025 through 2028 tax years. \*\* Phase out begins at MAGI of \$200,000 for joint filers.

## Personal exemption 2025/2026

Source: Code Section 151(d)(5) - Notice IR-2025-103, Oct. 9, 2025

	2026	2025
<b>Personal exemption amount</b>	\$0	\$0

## Deduction for qualified business income from pass-through entity 2025/2026

Source: Code Section 199A

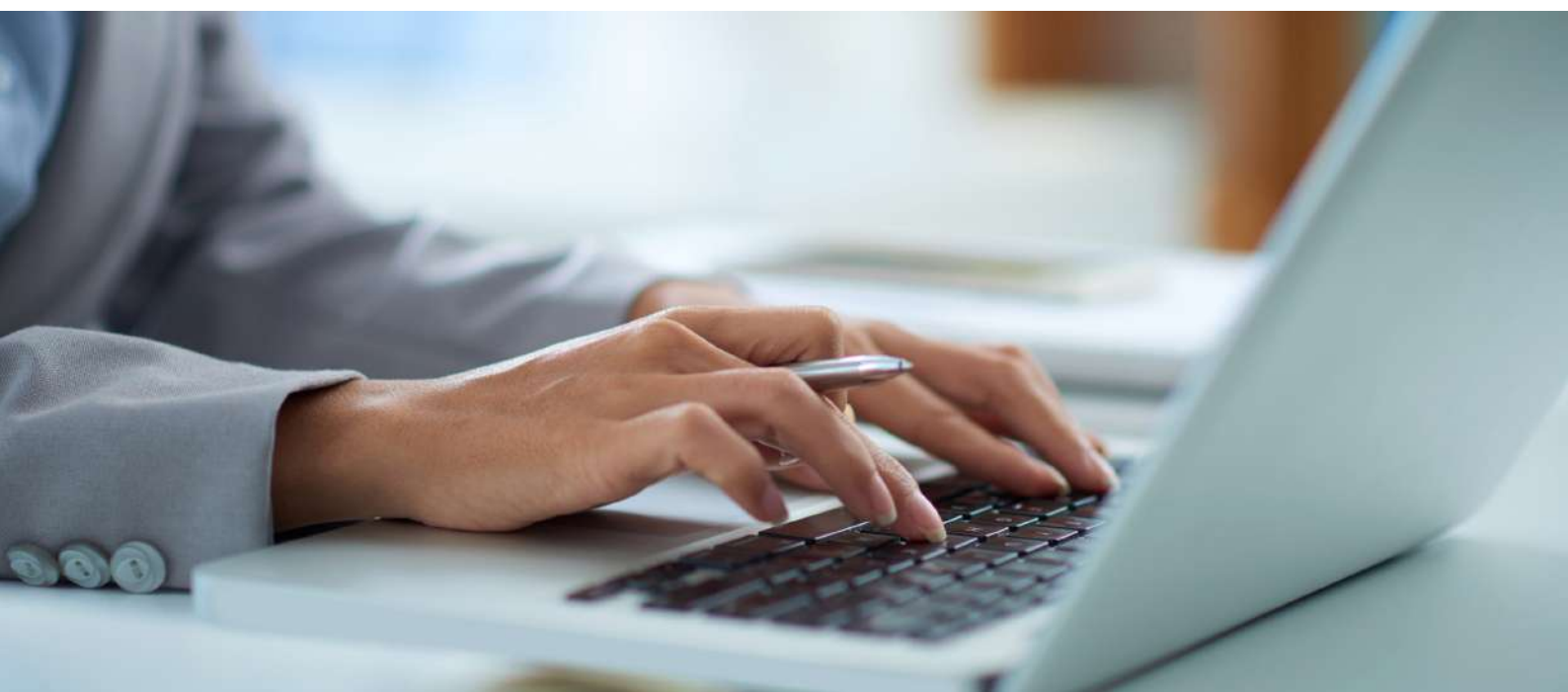
Subject to certain limitations, individuals, estates, and trusts may deduct up to 20% of qualified business income they receive from sole proprietorships and pass-through entities (such as partnerships, limited liability corporations, and S corporations) in which they own an interest. The remaining income (after the 20% deduction) is taxed at the individual's, estate's, or trust's regular income tax rate.

	2026	2025
<b>QBI deduction rate</b>	20%	20%

## First year expensing limits 2025/2026

Source: Code Section 179(b) - Rev. Proc. 2025-32

	2026	2025
<b>§ 179 Expensing limit</b>	\$2,560,000	\$2,500,000
<b>§ 179 Property cost phaseout begins</b>	\$4,090,000	\$4,000,000



# Long-term capital gains and qualifies dividends

Source: Code Sections 1(h), 1(j)(5) - Rev. Proc. 2024-40

## 2025

Long-term capital gains rate	Single	Married filing jointly*	Heads of household	Married filing separately
0%	\$0 to \$48,349	\$0 to \$96,699	\$0 to \$64,749	\$0 to \$48,349
15%	\$48,350 to \$533,399	\$96,700 to \$600,049	\$64,750 to \$566,699	\$48,350 to \$299,999
20%	\$533,400 or more	\$600,050 or more	\$566,700 or more	\$300,000 or more

## 2026

Long-term capital gains rate	Single	Married filing jointly*	Heads of household	Married filing separately
0%	\$0 to \$49,449	\$0 to \$98,899	\$0 to \$66,199	\$0 to \$49,449
15%	\$49,450 to \$545,499	\$98,900 to \$613,699	\$66,200 to \$579,599	\$49,450 to \$306,849
20%	\$545,500 or more	\$613,700 or more	\$579,600 or more	\$306,850 or more

\* Or Qualifying Surviving Spouse



## Estates and trusts tax rate schedules

Source: Code Section 1(j) - Rev. Proc. 2024-40

### 2025

If taxable income is		The tax is	
Not over \$3,150		10% of the taxable income	
Over \$3,150	but not over \$11,450	\$315.00 plus	<b>24%</b> of the excess over \$3,150
Over \$11,450	but not over \$15,650	\$2,307.00 plus	<b>35%</b> of the excess over \$11,450
Over \$15,650		\$3,777.00 plus	<b>37%</b> of the excess over \$15,650

### 2026

Source: Code Section 1(j) - Rev. Proc. 2025-32

If taxable income is		The tax is	
Not over \$3,300		10% of the taxable income	
Over \$3,300	but not over \$11,700	\$330.00 plus	<b>24%</b> of the excess over \$3,300
Over \$11,700	but not over \$16,000	\$2,346.00 plus	<b>35%</b> of the excess over \$11,700
Over \$16,000		\$3,851.00 plus	<b>37%</b> of the excess over \$16,000

20% deduction for qualified business income passed through to an estate or trust reduces the estate or trust's effective tax rate.

# Estates and gifts tax rates for decedents dying and gifts made in 2025 and 2026

Source: Code Sections 2001(c), 2502(a)

## 2025

Taxable amount over	Taxable amount not over	Tax on Amount in 1st Column	Rate of Tax on Excess Over Amount in 1st Column
\$0	\$10,000	\$0	<b>18%</b> of the taxable amount
\$10,000	\$20,000	\$1,800 plus	<b>20%</b> of the excess over \$10,000
\$20,000	\$40,000	\$3,800.00 plus	<b>22%</b> of the excess over \$20,000
\$40,000	\$60,000	\$8,200.00 plus	<b>24%</b> of the excess over \$40,000
\$60,000	\$80,000	\$13,000.00 plus	<b>26%</b> of the excess over \$60,000
\$80,000	\$100,000	\$18,200.00 plus	<b>28%</b> of the excess over \$80,000
\$100,000	\$150,000	\$23,800.00 plus	<b>30%</b> of the excess over \$100,000
\$150,000	\$250,000	\$38,800.00 plus	<b>32%</b> of the excess over \$150,000
\$250,000	\$500,000	\$70,800.00 plus	<b>34%</b> of the excess over \$250,000
\$500,000	\$750,000	\$155,800.00 plus	<b>37%</b> of the excess over \$500,000
\$750,000	\$1,000,000	\$248,800.00 plus	<b>39%</b> of the excess over \$750,000
\$1,000,000	-	\$345,800.00 plus	<b>40%</b> of the excess over \$1,000,000

The mandatory application of the estate and gift tax unified credit to the tax imposed on taxable amounts up to the applicable exclusion amount effectively results in estate and gift taxes being imposed at a flat rate of 40% on any taxable amounts exceeding the basic exclusion amount of \$15,000,000 in 2026 and \$13,990,000 in 2025. [Source: Rev. Proc. 2025-32; Rev. Proc. 2024-40]

## Applicable exclusion amount for estate and gift tax

Source: Code Section 2101(c)(3) - Rev. Proc. 2025-32 - Rev. Proc. 2024-40

Year of transfer	Applicable exclusion amount
2026	\$15,000,000
2025	\$13,990,000

## Gift tax annual exclusion

Source: Rev. Proc. 2025-32 - Rev. Proc. 2024-40

Year of transfer	Applicable exclusion amount
2026	\$19,000
2025	\$19,000



# ERISA and tax code pension and retirement plan limits 2025/2026

Source: Notice 2025-67 - Notice 2024-80

	2026	2025
<b>Deferral limits for plans</b>		
§401(k)	\$24,500	\$23,500
§403(b)	\$24,500	\$23,500
§457	\$24,500	\$23,500
SIMPLE	\$17,000	\$16,500
<b>Catch-up contributions for participants age 50 or older</b>		
Other than SIMPLE plans	\$8,000	\$7,500
SIMPLE plans	\$4,000	\$3,500
Qualified plans-annual compensation limit	\$360,000	\$350,000
Defined benefit maximum annual benefit*	\$290,000	\$280,000
Defined contribution – maximum annual addition	\$72,000	\$70,000
“Key employee” in top-heavy plan	\$235,000	\$230,000
To determine maximum account balance in esop subject to 5-year distribution period	\$1,455,000	\$1,415,000
“Highly compensated employee” threshold	\$160,000	\$160,000
To determine additional account balance increments for esop subject to 5-year distribution period	\$290,000	\$280,000
Sep compensation threshold for participation	\$800	\$750
<b>Definition of “control employee” for fringe benefit valuation</b>		
Reg. §1.61-21(f)(5)(i)	\$145,000	\$140,000
Reg. §1.61-21(f)(5)(iii)	\$290,000	\$285,000

\*For a participant who separated from service before January 1, 2026, the limitation for defined benefit plans under I.R.C. § 415(b)(1)(B) is computed by multiplying the participant’s compensation limitation, as adjusted through 2025, by 1.0288.

Individual retirement accounts	2026	2025
<b>Traditional IRAs</b>		
Contribution limits	\$7,500	\$7,000
Catch-up contribution for participants age 50 or older	\$1,100	\$1,000
<b>Deduction phase-out range (modified AGI)</b>		
Married filing jointly and participant in employer plan	\$129,000 - \$149,000	\$126,000 - \$146,000
Married filing jointly and spouse in employer plan	\$242,000 - \$252,000	\$236,000 - \$246,000
Single or heads of households and in employer plan	\$81,000 - \$91,000	\$79,000 - \$89,000
<b>Roth IRAs</b>		
Contribution limit	\$7,500	\$7,000
Catch-up contribution for participants age 50 or older	\$1,100	\$1,000
<b>Contribution phase-out range (modified AGI)</b>		
Married filing jointly	\$242,000 - \$252,000	\$236,000 - \$246,000
Married filing separately	\$0 - \$10,000	\$0 - \$10,000
Single or heads of household	\$153,000 - \$168,000	\$150,000 - \$165,000

## Medicare part A deductible and coinsurance amounts

Source: 90 Fed. Red. 52,075 (Nov. 19, 2025)

Deductible/coinsurance	2026	2025
Inpatient hospital deductible	\$1,736.00	\$1,676.00
Daily coinsurance – days 61-90	\$434.00	\$419.00
Daily coinsurance – lifetime reserve days	\$868.00	\$838.00
Skilled nursing facility coinsurance	\$217.00	\$209.50



## 2026 Medicare part B total premiums for high-income beneficiaries with full part b coverage

Source: 90 Fed. Reg. 52,063 (Nov. 19, 2025)

	Modified AGI is	Income related monthly adjustment amount	Total monthly premium
Single/head of household	Not over \$109,000	\$0	\$202.90
	Over \$109,000 but not over \$137,000	\$81.20	\$284.10
	Over \$137,000 but not over \$171,000	\$234.60	\$405.80
	Over \$171,000 but not over \$205,000	\$324.60	\$527.50
	Over \$205,000 but not over \$500,000	\$446.30	\$649.20
	\$500,000 or more	\$487.00	\$689.90
Married filing jointly	Not over \$218,000	\$0	\$202.90
	Over \$218,000 but not over \$274,000	\$81.20	\$405.80
	Over \$274,000 but not over \$342,000	\$202.90	\$405.80
	Over \$342,000 but not over \$410,000	\$324.60	\$527.50
	Over \$410,000 but not over \$750,000	\$446.30	\$649.20
	\$750,000 or more	\$487.00	\$689.90
Married filing separately	Not over \$109,000	\$0	\$202.90
	Over \$109,000 but not over \$391,000	\$446.30	\$649.20
	\$391,000 or more	\$487.00	\$689.90

## 2026 Medicare part B total premiums for high-income beneficiaries with part b immunosuppressive drug coverage only

Source: 90 Fed. Reg. 52,063 (Nov. 19, 2025)

	Modified AGI is	Income related monthly adjustment amount	Total monthly premium
Single/head of household	Not over \$109,000	\$0	\$121.60
	Over \$109,000 but not over \$137,000	\$81.10	\$202.70
	Over \$137,000 but not over \$171,000	\$202.70	\$324.90
	Over \$171,000 but not over \$205,000	\$324.30	\$445.90
	Over \$205,000 but not over \$500,000	\$445.90	\$567.50
	\$500,000 or more	\$486.50	\$608.10
Married filing jointly	Not over \$218,000	\$0	\$121.60
	Over \$218,000 but not over \$274,000	\$81.10	\$202.70
	Over \$274,000 but not over \$342,000	\$202.70	\$324.30
	Over \$342,000 but not over \$410,000	\$324.30	\$445.90
	Over \$410,000 but not over \$750,000	\$445.90	\$567.50
	\$750,000 or more	\$486.50	\$608.10
Married filing separately	Not over \$109,000	\$0	\$121.60
	Over \$109,000 but not over \$391,000	\$445.90	\$567.50
	\$391,000 or more	\$486.50	\$608.10

## 2026 Medicare part D income-related monthly adjustment amounts

Source: CMS Fact Sheet (Nov. 14, 2025)

	Modified AGI is	Income related monthly adjustment amount
Single/head of household	Not over \$109,000	\$0
	Over \$109,000 but not over \$137,000	\$14.50
	Over \$137,000 but not over \$171,000	\$37.50
	Over \$171,000 but not over \$205,000	\$60.40
	Over \$205,000 but not over \$500,000	\$83.30
	\$500,000 or more	\$91.00
Married filing jointly	Not over \$218,000	\$0
	Over \$218,000 but not over \$274,000	\$14.50
	Over \$274,000 but not over \$342,000	\$37.50
	Over \$342,000 but not over \$410,000	\$60.40
	Over \$410,000 but not over \$750,000	\$83.30
	\$750,000 or more	\$91.00
Married filing separately	Not over \$109,000	\$0
	Over \$109,000 but not over \$391,000	\$83.30
	\$391,000 or more	\$91.00



## **ORCOM, your partner in the USA.**

ORCOM US is a US based accounting and tax services firm with American Certified Public Accountants (CPAs), ACCA and French diplomes "Experts-comptables" (French CPA licensees).

Our world-class global team brings together the art of accounting and international taxation with the science of technology to help our clients achieve their personal or business goals. We drive our mission through a culture of excellence: constantly improving and learning, supporting performance, and succeeding with integrity.

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