U.S. Tax & Wealth Management for American Expats and International Investors

Acumen West

www.acumenwest.com

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1. THE FIRM – Overview

► We (Acumen West) are an independent boutique firm providing American expats and international investors with U.S. tax management and other services/solutions for their onshore investment/wealth management.

We provide a broad spectrum of U.S. tax and wealth management services/solutions based on understanding unique cross-border situations American expats and offshore investors have. Our expertise is placed particularly in the following areas where they are facing complicated international issues and looking for feasible solutions today.

U.S. Tax Compliance & Advisory

U.S. Tax Structuring & Management

U.S. Onshore Investment Coordinating

1. THE FIRM – Core Values

► Our core values have shaped our professionalism since the very beginning. They act as the most important guidance ensuring we keep our practice on track.

Independence & Objectivity

We stand at the highest level of independence where our advices and opinions are only for the best solutions for you. With your support for our independent practice model, we are far away from positions influenced by pressures coming from the outside.

Customized Approach & Personalized Attention

We view your agenda in panorama mode to develop a customized approach or solution for your unique goals or special needs. We also keep our eyes on your road ahead so that we can alert you in advance to risks and opportunities that may lie down on the road.

Long-Term, High Trust Relationship

You can discuss with us any matter of yours. We are wide open to listen to you but in the most private and confidential manner for a long-lasting relationship with you. In such a relationship, we keep you in our minds and do our best to come up with any better plan for you.

1. THE FIRM – The Professional

▶ Choong Moo [CM] Yang, CPA

He is a certified public accountant with in-depth knowledge and specialties in U.S. tax areas which U.S. onshore/offshore investments and wealth management are subject to.

Before starting his own practice, he worked with a major wealth management company in South Korea as an international tax & investment advisor for its private bankers and high net worth & ultra-high net worth clients. In the company, he extended his specialties to global investment by taking roles as an global ETF analyst and a ETF model portfolio manager.

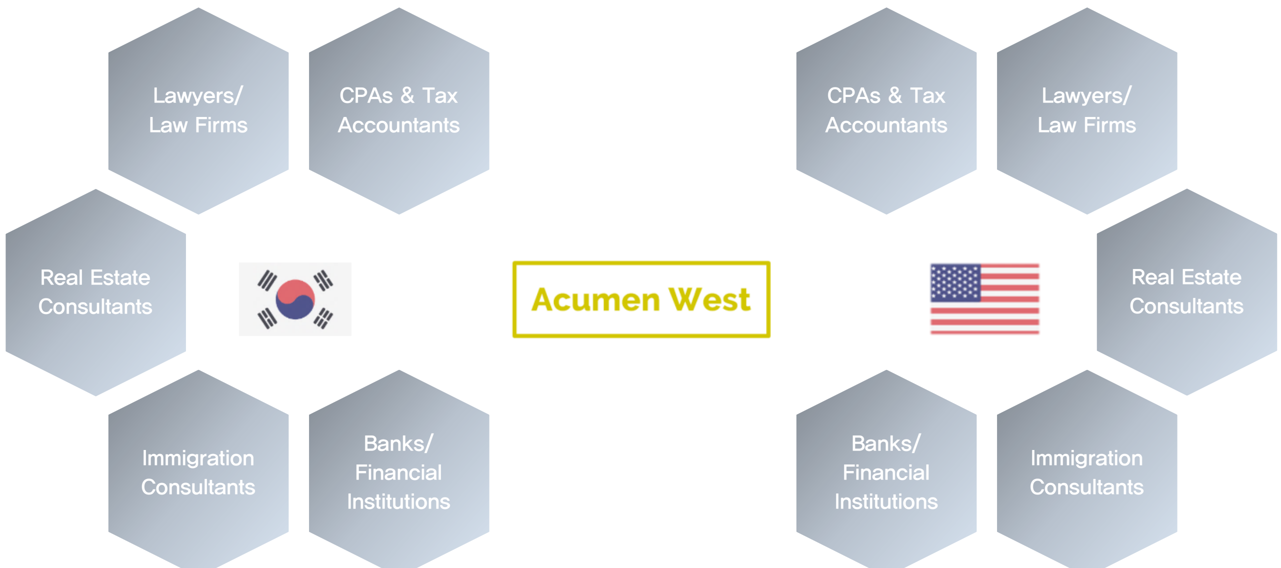
In the earlier years of his career with public accounting firms in the United States, He also performed a broad spectrum of tax, accounting, and financial management projects for individual and business clients in various industries.

- Certified Public Accountant [CA 89533]
  IRS Registered Tax Return Preparer
  FINRA Investment Advisor Pre-Qualified [Series 65]
- Senior Manager [Tax & Investment Advisory]
  Samsung Securities, 2012-2017
- M.S. in Public Policy & Management
  The Heinz School, Carnegie Mellon University

1. THE FIRM – Cooperative Network

► The firm has an extensive network and cooperative relationships with various professionals (such as lawyers, real estate experts, immigration consultants, and other CPAs/ tax accountants), banks, and custodian financial institutions in U.S. and overseas both.

These relationships enable us to deliver integrated services/solutions to meet specific needs of our clients in the evolving international landscape.



2. PRACTICE CONCEPTS – Philosophy

► Placing risk minimization on our top priority, we pursue solid tax and wealth management led by proactive defense, consistent stabilization, and strategic actions.

CATENACCIO

Changes/uncertainties of taxation and other policies/regulations have become major challenges in managing tax and wealth successfully. Analyzing and controlling tax & regulatory risks proactively, we keep our clients' situations refined so that their taxes and wealth can be stably managed and furthermore optimized by strategic actions.

Proactive Defense

Risks are perceived in advance by active preview and monitoring on tax & regulatory circumstances and controlled by taking defensive actions/positions.

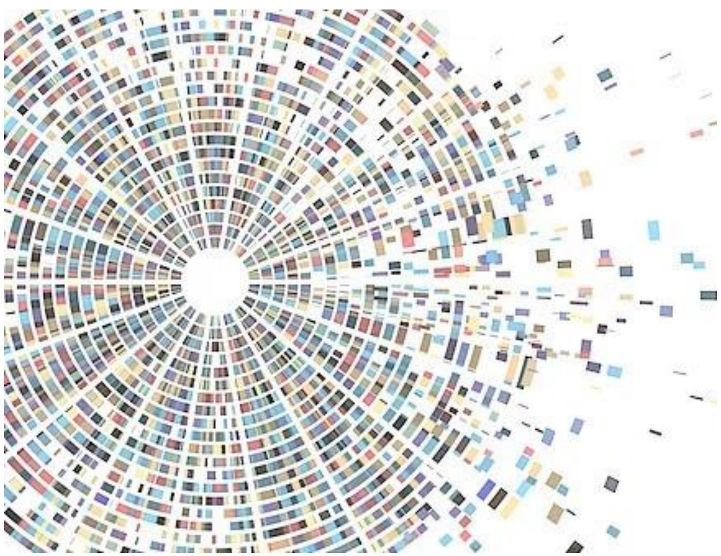
Consistent Stabilization

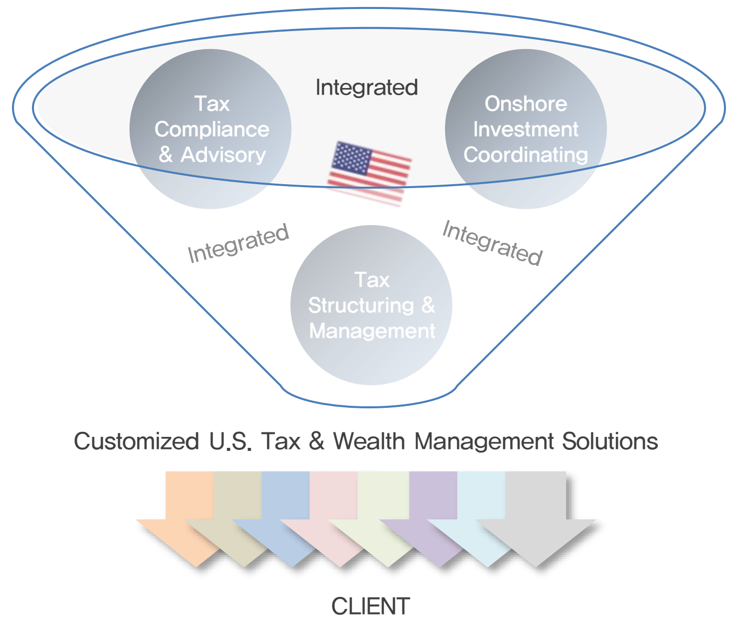
Tax & regulatory situations are improved and kept stable by conservative risk management through consistent check-up/reviews and rigorous compliance.

Strategic Actions

On the solid base stabilized with low tax & regulatory risks, tax optimization is initiated and achieved by implementing strategies for tax advantage/efficiency.

- As well as each of our itemized services, we provide holistic/packaged solutions integrated and customized with multi services to meet special/unique needs of our clients.





3. SERVICES · SOLUTIONS – Tax Compliance & Advisory

► We provide multi–layered tax compliance and advisory services based on in–depth analysis of each client's tax situation/issues.

U.S. Tax Reporting · Compliance

- U.S. Tax Returns: Individual · Business Income, Gift/Estate
- Offshore Info Filing: FBAR & Form 8938/3520/5471/8854
- Representation before IRS and State/Local Tax Authorities

REGISTERED TAX RETURN PREPARER

U.S. & International Tax Advisory

- U.S. & International Tax Consultation, Planning, Simulation
- U.S. & International Taxation Research (In–Depth/Ad–Hoc)
- U.S. & International Tax Risk Diagnosis · Analysis, Review

3. SERVICES · SOLUTIONS – Tax Structuring & Management

▶ We have tax/regulatory risks of our clients effectively managed by customized structuring and consistent updating/following-up.

U.S. Entity Setup · Structuring

- U.S. Onshore Investment (Asset Acquisition) Vehicle Setup
- U.S. Family Trust Setup · Private Assets/Wealth Structuring
- U.S. SPC: Blocker [C] Corp, Private (Hedge) Fund LP/LLC

U.S. Tax · Accounting Management

- Tax/Accounting Management for U.S. Onshore Investment
- Tax Management, Risk Checkup for Private/Family Wealth
- Regulatory Compliance: Registration, Annual Report Filing

3. SERVICES · SOLUTIONS – Onshore Investment Coordinating

► We assist our clients to successfully grow/preserve their wealth by providing investment intelligence and buy-side coordinating.

WM Intelligence · Coordinating

- U.S. Market/Policy Monitoring, Financial Products Analysis
- U.S. Financial Products Sourcing, Acquisition Coordinating
- U.S. Investment/Portfolio Monitoring, Management Support

Tax-Advantaged WM Support

- U.S. Muni Bonds Tax Advantaged Investment Consultation
- U.S. Muni Bonds (by State, Funds/ETFs) Sourcing Support
- Portfolio's Tax Efficiency · Tax Equivalent Yield Monitoring

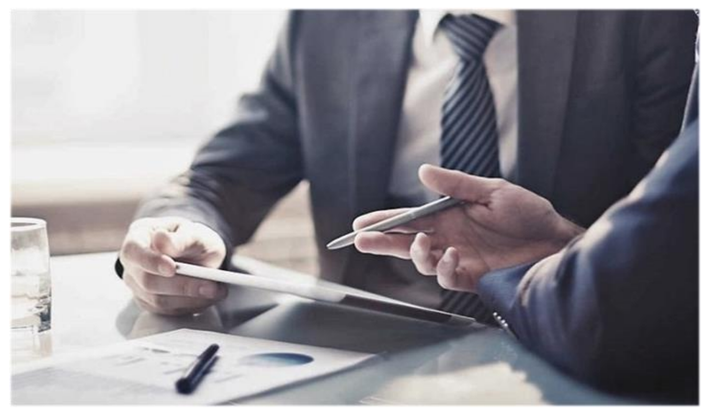
4. ADVISORY PROGRAMS – Introduction

► We offer our year-round advisory programs providing, as often as requested or necessary, on-going consultation/coordinating on various issues or projects for your tax, investment, or wealth management.

To have you benefited from the merits of our boutique characteristics and unique approaches in a more convenient way, we run advisory programs based on a year-round primary care practice model. The mileage-based programs provide flexible benefit hours you can use whenever you need. When your benefit hours are used up, you can decide whether or not to get more hours by renewal.

Take advantage of our year-round consultation and boutique characteristics.

Our independence & objectivity are enhanced by your supports through the advisory programs.



4. ADVISORY PROGRAMS – Types · Comparison

▶ Two types (Premium and Standard) of the programs are available.

	PREMIUM	STANDARD
	$3,000 [1]	$2,000 [1]
Advisory Service Hours • Phone · In-Person[2] Consultation/Q&A • Ad-hoc Research & Briefing[3][4]	16 Hours	8 Hours
Discount on Tax Return Service Fees • Federal/State Tax and Informational Returns Preparation/Reporting Services	15%	10%

[1] Korea Won is accepted at USD to KRW currency exchange rate (per Federal Reserve Bank of St. Louis) on the 15th day of the previous month. [2] Available upon request in advance. Travel expenses may be charged against service hours for a meeting outside LA/Orange County and Seoul Metropolitan areas. [3] A briefing/summary is provided via phone/email: Cannot be regarded as an official advice/information. It is not guaranteed to be correct, complete, or up to date. [4] For an official research report or advisory memorandum, a separate engagement is required.

The Year-Round Advisory Programs

Contact us for more information.
Email: info@acumenwest.com

5. CONTACT

▶ Send us a message with your questions or comments via the contact below or our website at www.acumenwest.com.

OFFICE

SOUTHERN CALIFORNIA

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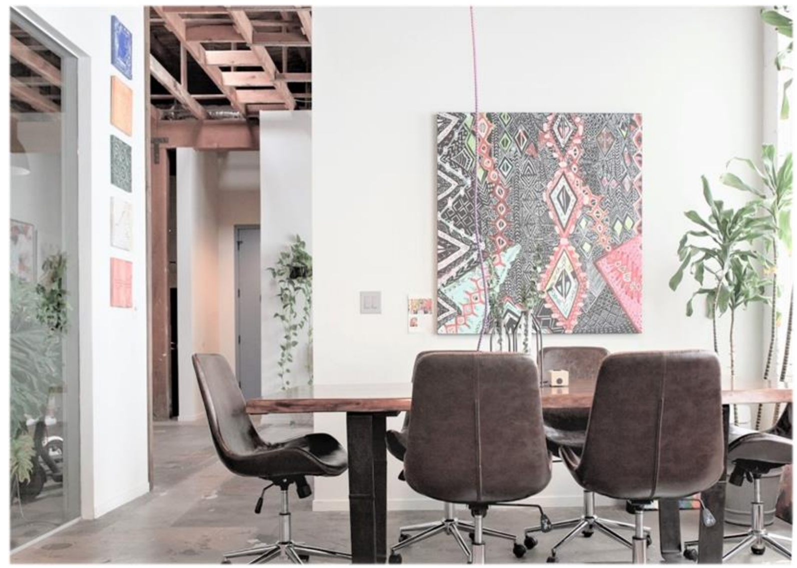

THANK YOU.

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