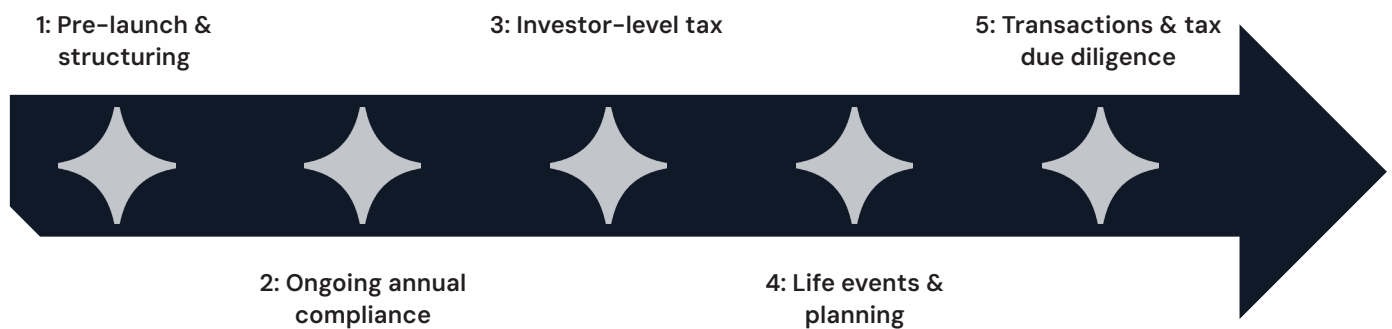


## Investor Tax Reporting Suite:

*Joined-up tax reporting for funds, managers and investors*



Investor tax reporting is rarely experienced as a single event. Instead, it is a series of connected obligations spanning fund structuring, ongoing compliance, investor reporting and long-term tax planning. Yet these requirements are often managed by different advisors working in **silos, creating duplication, inefficiency and reporting inconsistencies.**

HaysMac's Investor Tax Reporting (ITR) Suite brings together specialist expertise across fund-level compliance and investor taxation within a single Financial Services Tax team.

Our Business Tax and Private Client Tax specialists work together closely, giving clients continuity throughout the process. No gaps, unnecessary handovers or need to coordinate with multiple advisors.

Whether clients engage us for a specific need or across the full suite, our joined-up approach helps deliver consistent, coordinated tax reporting across the fund and investor lifecycle.

### Who we support

We typically work with:

- ◆ Fund managers launching or operating offshore funds with UK and US investors
- ◆ CFOs and finance teams managing multi-jurisdictional reporting
- ◆ UK and US investors with cross-border reporting obligations
- ◆ LLPs and LPs holding fund interests
- ◆ Traditional and alternative fund structures including hedge funds, venture capital and private equity

## What we do

HaysMac supports you throughout the fund and investor lifecycle in the following ways:

### 1. Pre-launch and structuring

*We help design investor-ready fund structures from the outset.*

Poor upfront structuring can create long-term tax inefficiencies, unnecessary reporting complexity and limit access to key investor groups.

We support fund managers in assessing the tax implications of their proposed structure across jurisdictions, investor types and regulatory reporting regimes. This includes early consideration of UK and US investor requirements, as well as fund manager and carry structuring.

For funds targeting UK investors, Reporting Fund Status (RFS) is often a key commercial consideration. Without it, UK investors may be subject to income tax on gains rather than capital gains, which can materially affect the attractiveness of the fund.

We advise on RFS eligibility alongside broader structuring decisions and cross-border reporting obligations, ensuring the overall structure is robust before launch.

#### Our services include:

- ✦ Fund structure review and tax analysis for UK investors
- ✦ RFS eligibility assessments and HMRC applications
- ✦ FATCA and CRS classification and registration
- ✦ Investor base analysis, including UK and US investors
- ✦ Fund manager tax structuring advice

We support a wide range of offshore and alternative fund structures, including master-feeder arrangements, umbrella structures and UCITS.

### 2. Ongoing annual compliance

*We manage complex reporting obligations with minimal disruption to internal teams.*

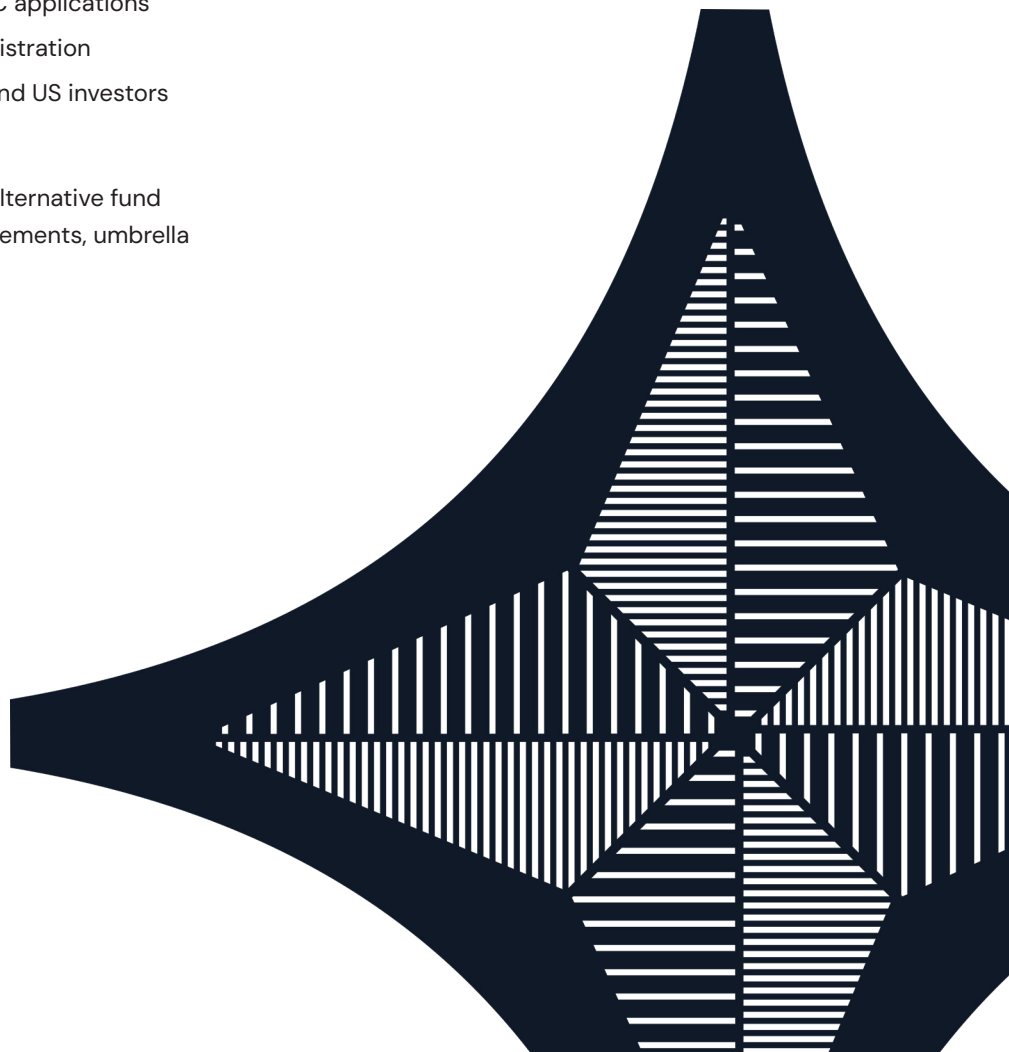
Annual investor reporting is time-critical and often fragmented across multiple providers, increasing the risk of inconsistencies and delays.

Finance teams are typically coordinating administrators, custodians, auditors and investor reporting requirements under tight deadlines, with increasing pressure to deliver accurate and consistent outputs.

We manage the end-to-end reporting process, liaising directly with third parties, resolving discrepancies early and ensuring timely, accurate compliance.

#### Our services include:

- ✦ RFS reportable income calculations – end-to-end, including liaison with administrators, custodians and auditors
- ✦ Investor reporting and reportable income disclosures
- ✦ FATCA and CRS reporting to HMRC
- ✦ Fund manager corporation tax and partnership tax compliance
- ✦ Multi-class and umbrella fund reporting



### 3. Investor-level tax

*We deliver clear, accurate investor reporting across UK and US regimes.*

Cross-border investor tax reporting is highly technical, particularly for investors in offshore funds.

For UK investors, offshore fund rules create complexity around distributed and undistributed income, disposals and capital gains treatment. For US investors, PFIC reporting obligations are detailed and unforgiving without the correct elections and supporting fund-level information.

We convert complex fund-level data into accurate UK and US investor filings, including:

- ✦ UK self-assessment tax returns
- ✦ US tax returns and Form 8621 reporting
- ✦ PFIC elections, including QEF and mark-to-market
- ✦ FBAR and FATCA disclosures
- ✦ LLP and LP partnership returns
- ✦ Capital gains tax planning
- ✦ Withholding tax reviews and reclaims

Where we act for both the fund and the investor, information flows directly between teams, ensuring consistency and removing the need for multiple advisors.

### 4. Life events and planning

*We help manage tax exposure through key life events and structural changes.*

Significant changes such as relocations, disposals and succession events can trigger complex tax consequences without proper planning.

We support investors in navigating these transitions, ensuring tax implications are understood early and managed in a structured way.

*Our services include:*

- ✦ UK arrival and departure planning
- ✦ Inheritance Tax planning
- ✦ Succession and estate planning
- ✦ Capital gains tax planning
- ✦ Structural reviews for existing fund holdings

### 5. Transactions and tax due diligence

*We provide focused tax input during transactions to identify and address risks.*

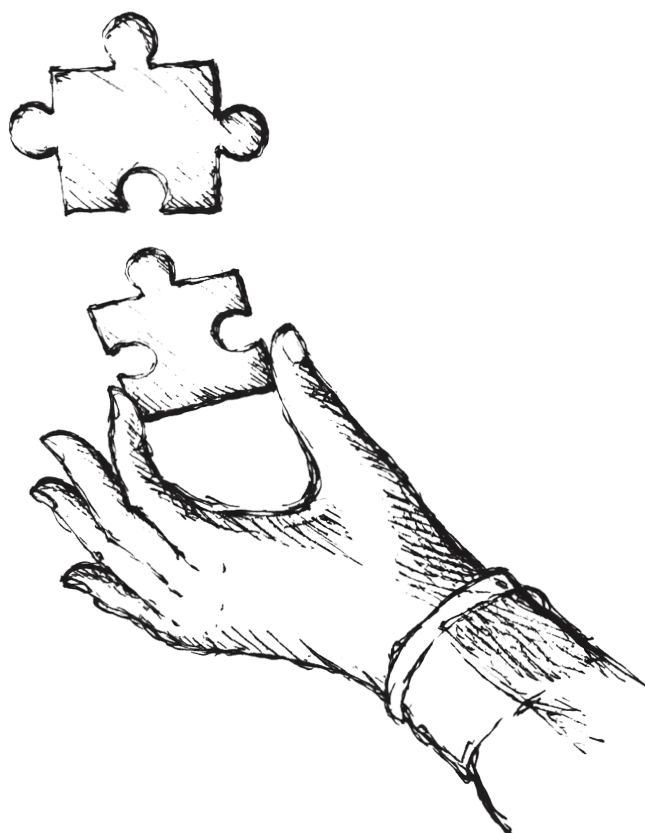
Tax issues are often identified late in the process, leading to delays, additional costs and potential value leakage.

We support buyers, sellers and fund managers with targeted tax due diligence across offshore fund reporting, manager structures and historic compliance positions.

*Our services include:*

- ✦ Buy-side and vendor tax due diligence
- ✦ RFS compliance reviews
- ✦ RFS compliance and continuity analysis, including for restructurings and mergers
- ✦ FATCA and CRS compliance reviews
- ✦ Historic filing risk assessments
- ✦ Fund manager tax compliance reviews
- ✦ Carried interest and partnership structure reviews

We work closely with HaysMac's Transaction Services team to identify issues early and support efficient deal execution.



## Why HaysMac?

Tax reporting for funds and investors is often fragmented across multiple advisors, creating duplication, inefficiencies and risk.

Our Investor Tax Reporting Suite is built around the way fund managers and investors experience tax – as a connected lifecycle rather than a series of isolated obligations. We bring together specialist expertise across RFS, fund tax reporting and investor taxation within a single Financial Services Tax team.

That means:

- ✦ A joined-up view across the full lifecycle
- ✦ Continuity between fund-level and investor-level work
- ✦ Greater accuracy and efficiency
- ✦ Reduced risk of misreporting or missed obligations
- ✦ A more streamlined experience with fewer handovers

Whether clients engage us for a single requirement or across the full suite, we help ensure tax is managed proactively, not reactively.

## Speak to our Financial Services Tax team

If you would like to review your current investor tax reporting approach, or understand whether your existing processes are working as efficiently as they could, we would be happy to help.



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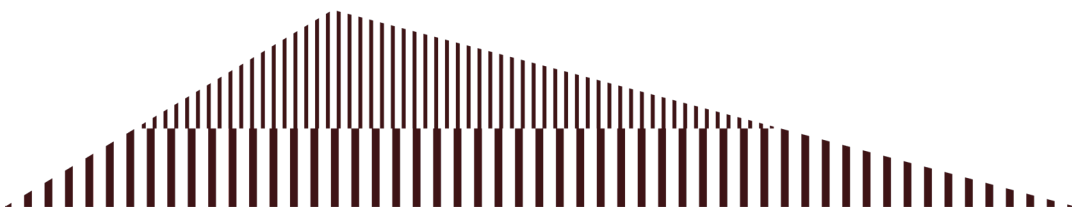


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