



Mergers & Acquisitions



Working for  
your  
**future**  
...wherever  
you  
are



## Looking behind the horizon

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M&A is a topical issue for you. The number and frequency of M&A activities in your area of responsibility are increasing steadily and you require assistance at short notice.

You are aware of the fact that tax matters constitute a considerable risk of making severe mistakes that can be critical for the success or failure of an M&A transaction and are hence looking for tax consultants who can be easily integrated into your M&A team.

Possibly you are looking for a partner who will not only develop an acquisition structure with a clever tax solution but will also settle all matters with the financial administration on your behalf and can offer advice on the full package of tax, legal and financial advice after closing.

## Our services in the field of M&A

### Buyer Transactional Tax Service

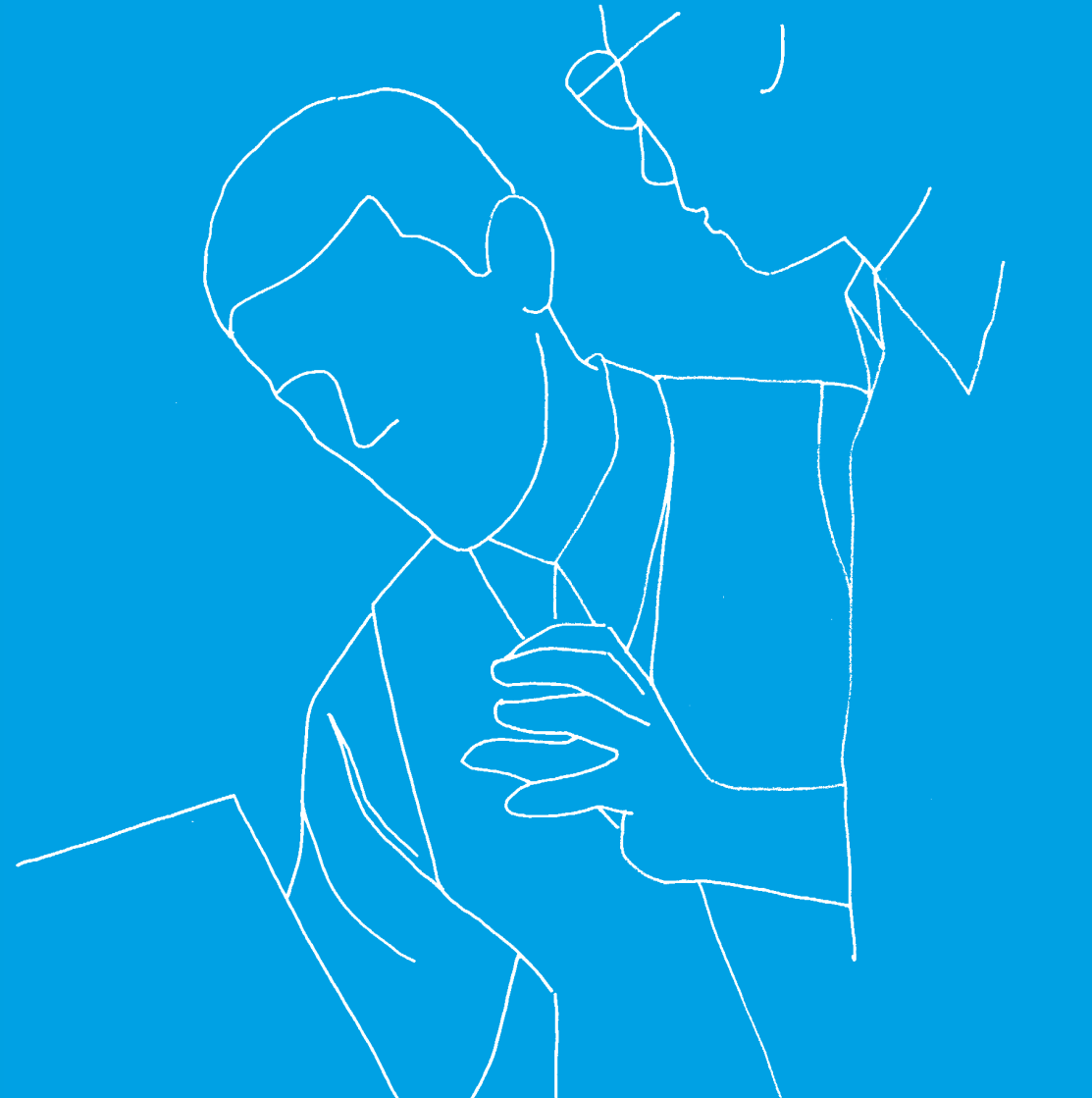
- • • • • Tax and confirmatory due diligence
- • • • • Completion of an optimized acquisition and financing structure
- • • • • Preparation and examination of the tax calculation model
- • • • • Support and assistance with contract negotiations about tax, purchasing price and accounting clauses
- • • • • Assistance with the implementation of the acquisition structure (closing memorandum, workflow planning, contract review with a focus on tax, defence of the acquisition structure during an external tax audit)
- • • • • Support with purchase price allocation
- • • • • Advice for the post-merger integration process (merger strategies, transfer pricing arrangements, repatriation of profits, locations for the holding company, HR management)
- • • • • Tax balance sheets, tax returns and advance returns in connection with the acquisition

### Vendor Transactional Tax Service

- • • • • Collection and processing of tax-relevant information
- • • • • Preparation of the tax section in the offer memorandum
- • • • • Support with the processing of tax data for the data room
- • • • • Carrying out vendor due diligence

## Our services in the field of M&A

- • • • • Optimization of the tax sales structure
- • • • • Assistance with Q&A sessions and replies to tax-related due diligence requests of the buyers
- • • • • Examination of the tax implications of the sale
- • • • • Support and assistance with sales negotiations (tax guarantee arrangements, purchase price and accounting clauses)
- • • • • **Restructuring, IPO/Going Private, MBO/MBI, LBO/LBI**
- • • • • Development and implementation of a tax restructuring scheme within the existing or acquired structure
- • • • • Design and implementation of an appropriate corporate structure for an IPO
- • • • • Formulation of a target structure for a going private / delisting
- • • • • Development of a tax efficient structure for a management buy-out (MBO) or a management buy-in (MBI)
- • • • • Optimization of the tax structure of borrowed capital and the type of borrowed capital for a tax efficient leveraged buy-out (divestment) or leveraged buy-in (investment)
- • • • • **Financial Advisory Services**
- • • • • Planning and implementation of tax-optimized group financing strategies
- • • • • Provision of tax consulting services in connection with the involvement of or optimization by foreign finance companies
- • • • • Structuring and utilization of hybrid finance funds (mezzanine capital, qualifying, convertible and warrant bonds)



## Our service approach

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We are an experienced M&A team that has gained its specialist knowledge in international consulting firms or in M&A teams of international groups. This combination is the basis of our practically oriented approach. Since we exclusively provide tax consulting services any regulatory conflicts with auditors can be ruled out right from the beginning.

When we take over the control of the entire M&A project on your behalf we cooperate closely with reliable partners in the field of corporate finance, legal and financial and submit a comprehensive offer on the basis of your requirements.

We are your central contact. After closing we will also take on tax implementation and declaration of the transaction and will represent your interests vis-à-vis the fiscal authorities, for instance during an external tax audit.

In the most delicate and critical stage of a transaction we will provide you with timely, accurate and reliable information. We will guide you through every step in the M&A process.

## Contacts

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### **Eva Doyé**

Neuer Wall 30

20354 Hamburg

Tel. +49 (0) 40 - 320 86 66 - 10

Fax +49 (0) 40 - 320 86 66 - 29

eva.doye@wts.de

### **Winfried Figna**

Thomas-Wimmer-Ring 1 - 3

80539 Munich

Tel. +49 (89) 286 46 - 178

Fax +49 (89) 286 46 - 111

winfried.figna@wts.de

### **Michael H. Wild**

Peter-Müller-Straße 18

40468 Duesseldorf

Tel. +49 (0) 211 - 200 50 - 810

Fax +49 (0) 211 - 200 50 - 952

michael.wild@wts.de



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