



**KEMPF**  
**STEUERBERATUNGSGESELLSCHAFT MBH**

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## **ADVISORY SERVICES**

### ***Advisory services during the acquisition of existing businesses or formation of a new business, as well as the restructuring of existing enterprises (or groups of companies)***

We provide advise on the optimal choice of legal structure for your company with regard to taxation and legal liabilities, investment planning and planning of financing. We also support you during the setup or acquisition of subsidiaries, joint ventures or branch offices. Furthermore, our services cover the transformation or mergers of companies, as well as the creation of new fiscal unities and / or other tax-oriented (re-) structuring. You wish to acquire a company, we conduct appropriate tests of tax and legal risks (due diligence).

### ***Day-to-day services for established companies***

Besides the ongoing optimization of your business structures, we fulfil the statutory tax declaration requirements.

### ***Sales Tax Advisory Services***

We support you in all sales tax matters, particularly for supplies / purchasing procedures within the EU, import / export internationally, reverse charge, etc.

### ***Filing of tax returns***

During the filing of your tax returns, we provide you with estimates of your tax amounts payable and identify potentials for optimization.

### ***Preparation of year-end financial statements***

We support you in carrying out your statutory duties during the preparation of annual accounts (including e-balance sheet and deferred tax) and the electronic publication in the Federal Gazette. We also provide high quality information to external parties such as banks, through our professional reports.

### ***Compilation of cash basis accounting***

We assist you with the obligation to disclose your profits through cash basis accounting to the tax authorities on an official form and deliver it electronically to the tax authorities.

### ***Financial Accounting***

We take care of the accounting of your business transactions on the grounds of legal regulations. You will benefit from the experience of our professional staff in this field. The fee for financial accounting includes the preparation and electronic submission of VAT returns to the relevant authorities. You will receive ongoing evaluations to check and plan your company's performance, which you can also submit to potential investors.

### ***Assets Accounting***

Ongoing accounting of in- and outflows of fixed assets, including the correct accounting of depreciation. Through this regular control of your business investments, it is possible to determine the optimal method of amortization for your business.

### ***General Payroll Accounting and Payroll Accounting for the construction sector ("Baulohn")***

We prepare the monthly payroll accounting as well as the wage tax returns, including electronic transmission to the collection office. We also carry out the contribution statement filing to the health insurance and Bauausgleichskassen (health insurance for the construction sector). On request, we will also work with you in the development of a concept to optimize your labour costs / net-wage maximization, for example by exploiting available legal exemptions. We assist

you during audits of the social security- and tax authorities and will draw up applications and certificates for you. Furthermore, we also handle payroll and tax matters for expatriates in Germany.

***Assistance during tax audits***

We assist you in the preparation of the documents requested by tax offices and represent you during any audit. The aim is both, to minimize your tax burden, as well as develop and maintain a harmonious relationship with the tax authorities.

***Support and preparation for voluntary tax disclosures***

We advise you on the tax-related and legal consequences of your current situation and the possibilities for voluntary disclosure. We prepare the voluntary disclosure for you and handle all related correspondence with the tax authorities. Our aim is to achieve your exemption from penal proceedings.

***Representation during criminal proceedings for fiscal offenses***

Karl Kempf can offer his extensive experience in representing clients in criminal proceedings.

***Representation in Tax Court proceedings***

We represent you during proceedings before the tax courts of the federal states or the federal government (BFH).

***Termination, transfer or sale of the company / Succession Planning***

We advise you on closure-, sale- or the transfer of your company to the next generation. Besides the fiscal optimization of your business, we also consider financial, legal and personal aspects in the process.

## **ADVISORY SERVICES FOR INDIVIDUALS**

Our consulting services for individuals include the compilation of income tax-, wage- and capital transfer tax returns as well as consultancy in the planning for succession. Special issues such as the rental of apartments or the operation of photovoltaic systems are also covered by our practice. If

necessary, we will represent you in tax audits and enforce your legal position before the tax courts. We assist you with voluntary disclosures, as well as regulatory offences and criminal proceedings.

***Information on the spectre of our services may be obtained directly at our office or via phone.  
Please feel free to make an appointment with us by phone +49 (0) 6438920306 or by mail info@stbkempf.de.  
Our staff is happy to serve you in German, English, Russian and Turkish.***