



EBN

Erben · Bracht · Noje-Knollmann
Wirtschaftsprüfer | Steuerberater



TAX ADVICES.
AUDITING.
ADVISORY.



WHAT
CAN YOU EXPECT
WORKING WITH US?

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ERBEN BRACHT NOJE-KNOLLMANN

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PARTNERSHIP



**INDIVIDUAL
SOLUTIONS
FOR
COMPLEX
SURROUNDINGS**

ERBEN BRACHT NOJE-KNOLLMANN

In tax law as well as in accounting the legal framework changes quickly. Furthermore, a high number of judgments of the financial courts, of the Federal Finance Court as well as different applications of the current law have to be taken into consideration to provide an appropriate taxation.

In this complex surrounding, your success cannot be guaranteed without an overall tax and operational advice. This applies to companies, to private clients as well as to non profit organizations.

As an auditor and tax advisor we are a competent partner for your success. Our areas of tax advice contain the complete German tax law and the relevant areas of auditing. Because of the increasing globalization, we also support you in international tax law, which becomes more and more important.

We focus on your individual entrepreneurial or private situation. We accompany you actively according to your respective needs by taking into consideration the continuously changing legal framework.

The following overview shows our tax and auditing services. We are pleased to arrange a non-binding consultation.

We are looking forward to working together with you.



Helmut Erben
Auditor Tax Advisor



Alexander Bracht
Auditor Tax Advisor



Gerrit Noje-Knollmann
Auditor Tax Advisor

A photograph of a man in a dark suit and glasses sitting at a desk in an office. He is looking at a laptop and has his hand to his chin in a thoughtful pose. The office has a wooden floor, a window with blinds, and a glass door in the foreground. The text "SUCCESSFUL STRATEGIES FOR YOUR BUSINESS" is overlaid on the image in a bold, sans-serif font. The words "SUCCESSFUL" and "STRATEGIES" are in a dark red color, while "FOR YOUR BUSINESS" is in a dark grey color.

**SUCCESSFUL
STRATEGIES
FOR YOUR
BUSINESS**

1

TAX ADVICES.

Company and Entrepreneurs

We advise small and medium-sized companies, family businesses, subsidiaries/branches of foreign companies as well as medium-sized groups.

We accompany our clients throughout all phases of their entrepreneurial activity, from the start-up until the succession.

Our clients work in many different branches and they are legally organized as sole traders, capital or personal companies and as multi-stage groups.

Services

Bookkeeping and accounting / payroll – financial statements / consolidated financial statements – advice and arrangement of accounting – continuous tax advice in all areas of corporate tax law – preparation of the taxable profit accounting – preparation of the corporate tax return – legal support for tax auditing, tax civil cases and opposition proceedings



USE CHANCES
AVOID RISKS

2

TAX ADVICES.

Freelancers

The basic situation and the aims of our clients are manifold. Thus, we advise freelancing companies and freelancers individually, according to their specific needs.

Our clients are lawyers, architects, people working in the sector of health care as well as other freelancers.

Our advisory process wants to realize an economically optimum result. We identify taxation risks in time and find legally secure solutions.

Services

Bookkeeping and accounting / payroll - profit calculation – financial statements – advice and arrangement of practice profit calculation – continuous tax advice in all areas of the tax law for freelancers – preparation of the necessary tax return – legal support for tax auditing, civil cases and opposition proceedings

A photograph of a middle-aged man with grey hair, wearing a dark suit, white shirt, and patterned tie. He is sitting at a table, looking towards the left of the frame. His hands are clasped on the table. The background is bright and out of focus. The text "ADVISORY WITH ENGAGEMENT" is overlaid on the image. "ADVISORY" and "WITH" are in black, and "ENGAGEMENT" is in red. There are thin red vertical lines on the left and right sides of the image.

**ADVISORY
WITH
ENGAGEMENT**

3

TAX ADVICES.

Private Clients

For private clients we offer the complete preparation of the private tax return and in single cases the preparation of an additional necessary tax return.

We advise you concerning all the important aspects of

- Payroll taxation as well as
- Taxation of pensions,
- Taxation of real estate
- Taxation of capital.

We prepare the accounting of your capital, we analyze your private assets and transfer the tax important results to the tax return.

Services

Continuous tax advice in all areas of the tax law for private clients – determination of the taxable income – preparation of the necessary tax return – legal support in the context of tax civil cases and opposition proceedings – asset accounting – tax optimized asset planning

A woman in a white shirt is seated at a wooden table, writing in a notebook with a pen. Her hand is in the foreground, and she is wearing a gold ring. In the background, a man in a dark suit and blue tie is seated at the same table, looking towards a window. The scene is brightly lit, suggesting an office or meeting room. The text "TO FORCE THE VISIONS" is overlaid on the image.

**TO FORCE
THE VISIONS**

4

TAX ADVICES.

Successions and Capital

We advise our clients economically and concerning the taxation in the context of transfer operations while living, especially regarding sales or anticipated succession, as well as in case of succession.

We develop individual solutions and conceptions which guarantee the optimum transfer of the capital in favor of corporate tax and transfer tax aspects.

The developed conceptions and propositions are realized in the respective tax returns. In single cases we make sure that the financial authorities will accept them.

Services

Tax optimized asset planning – tax oriented company and capital succession – preparation of the necessary tax return – legal support for tax civil cases or opposition proceedings



**INTERNATIONAL
ADVISORY**

5

TAX ADVICES.

International Tax Law


Our tax advisory does not end at the frontier. Because of the globalization of the markets, the international tax law becomes more and more important for the tax advisory.

If you live in Germany and have a professional or entrepreneurial activity abroad, we advise you concerning the essential taxation aspects. We also advise tax foreigners who exercise an activity in Germany or plan investments in Germany.

We support you regarding the value added tax in the context of cross-border deliveries and services. We also focus on finding the tax conform prices within your group.

Services

Tax advice for investment/professional activity abroad – tax advice for foreign investors in Germany – tax advice concerning the value added tax for cross-border deliveries and services- calculation of the tax conform prices and documentation – double taxation agreement – preparation of the necessary tax return – legal support for civil cases or opposition proceedings

A bright, modern interior space, likely a waiting area or a small office. On the left, a white cabinet with silver handles holds a potted plant with large green leaves and pink flowers. A blue-framed mirror hangs on the wall above the cabinet. In the center, a small round table with a teal base and top is surrounded by four chairs with white seats and teal bases. A large window on the right side of the room provides natural light. The floor is made of dark wood.

REACHING CONFIDENCE

6

TAX ADVICES.

Non-Profit Organizations

Foundations, associations and other non-profit organizations are founded for personal entrepreneurial or charitable purposes.

As certified public accountants and tax advisors we prepare or examine the accounting of the respective organization, as well as the taxable profit calculation which is based on it.

We advise you in the context of the specific taxation in the tax law for charitable organizations or other operational aspects.

Services

Bookkeeping – profit calculation – financial statements – continuous tax advice – preparation of the necessary tax return
– legal support for civil cases or opposition proceedings



**FURTHER VALUE
FOR YOUR
COMPANY**

7

AUDITING.

Annual audit, other audits and advisory

We do prepare the audit of financial statements and consolidated financial statements for companies of different sizes.

We carry out the necessary examinations of the accounting of medium-sized and big companies. Furthermore, we deal with voluntary examinations and we check the accounting of companies and non-profit organizations which are legally not obliged to these reviews.

In addition to these legally necessary or voluntary audits, we also carry out extraordinary audits of different kinds and we give advice concerning all questions of accounting.

Services

Legally necessary annual audits and audits of the consolidated financial statements – voluntary annual audits – examination of the annual accounts or other profit calculations – Tax and Financial Due Diligences – Extraordinary audits – quality review (Peer Review)

A modern office interior featuring glass-walled cubicles and a wooden floor. A white spherical pendant light hangs from the ceiling. The text "SECURE AND EFFICIENT CORPORATE MANAGEMENT" is overlaid on the image.

**SECURE AND
EFFICIENT
CORPORATE MANAGEMENT**

8

AUDITING.

Preparation of the Financial Statements and Accounting

We carry out the preparation of the essential elements of the external accounting. This starts with the bookkeeping and the preparation of the personal accounting and leads up to the preparation of the complete financial statements or consolidated financial statements.

With our preparing of the consolidated financial statements we fulfill all the duties for the accounting out of commercial law, as well as the publication/depositing in the Electronic Federal Gazette.

Services

Bookkeeping and Accounting – Payroll – financial statements – consolidated financial statements – consulting and arrangement of the accounting – publication of financial statements

A close-up photograph of a person's hand holding a thick, open book. The book has numerous pages, many of which are marked with colorful tabs in shades of green, blue, and red. The background is softly blurred, showing horizontal lines that suggest a window with blinds. The overall lighting is bright and natural.

CONVENIENCE.
DECISIONS.
VALIDATION.

9

AUDITING.

Valuations

Valuations of companies, parts of companies or single assets (e.g. real estate) can become necessary for various reasons.

We carry out the valuation of small and medium-sized companies. With our expertise and experiences, we help the responsible managers to determine the value of a company or to take a strategic entrepreneurial decision.

According to the aim and the purpose of the valuation, we act as an independent expert or as a consultant for our clients.

Services

Valuations of companies – valuations concerning the accounting (Impairment Test) – valuations due to company law – valuations due to inheritance law – transfer tax valuations

A blurred background image of an office meeting. Several people in business attire are seated around a conference table, engaged in discussion. The image is out of focus, emphasizing the text overlay.

FULL SERVICE ADVISORY
ONE STOP SHOP

10

ADVISORY.

Integrated Business Advisory

The dynamic development of the economy is challenging for companies and entrepreneurs.

In addition to our basic activity as certified public accountants and tax advisors we support our clients with our operational consulting throughout all the phases of their company – as a contribution to our clients' long-term success.

We work closely together with our clients so that we get a deep insight into their respective individual and entrepreneurial situation. Thus, we can make sure a systematic and competent consulting.

Services

Start-up Advisory – internal corporate accounting, especially cost accounting – corporate planning/ corporate management
– financial restructuring/reorganization – risk management system – support for financing/raising of capital



**WORKING TOGETHER
IN A LONG-TERM
PARTNERSHIP**

PARTNERSCHAFT

Audit.

Tax Advices.

Advisory.

In the context of our all-embracing approach, we work for our clients in various and different fields.

The relationship with our clients is characterized by a long-term personal contact. Thus, we can make sure an optimum care and quick reactions to all the wishes and needs of our clients, even if there is pressure.

Our team consists of several tax advisors as well as other employees with tax related professions.

Lawyers of different fields work together with us in our office in Mainz, Karmeliterplatz.

We work closely together with our clients and try to find all-embracing solutions which make sure the realization of the individual aims.

Join us!

www.ebn-partnerschaft.de

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