



**DR. OEHLER**

Wirtschaftsprüfer | Steuerberater

PROACTIVE  
PERSONAL  
DIGITAL





# YOUR COMPETENT PARTNER IN THE DIGITAL AGE

As enthusiastic tax advisors/auditors we know that the professional skills are only the base for a successful cooperation with our clients. However, the key on your way to success is a proactive, personal and digital guidance.

When we identify in a personal discussion or in your documents any opportunities or risks, we react proactively and contact you. We offer you well-grounded conceptual guidance reacting promptly to changing general conditions and providing rapid individual solutions.

The personal and individual guidance we provide aligns our recommendations and solutions with your requirements – always with your personal success in mind. We include your family situation, personal plans for the future and planning for the next generation into our customized tax consultancy for private individuals.

Only a digital cooperation leads to long-term increased efficiency. Therefore, we develop digital solutions concerning tax consultancy, audit and assurance, financial accounting, payroll accounting, start up of a new business and business advisory.





# DR. RALPH OEHLER

**CPA and tax advisor**

In 2014 Ralph Oehler (CPA and tax advisor) successfully started his business in Munich with a team of accountancy, tax and audit professionals. Having ten years of professional experience at Deloitte (Paris and Düsseldorf) and other audit and tax advisory companies he realized, that there was a lack of one-stop bilingual services for small and medium-sized companies.

He develops tax consultancy, audit and assurance, financial accounting, payroll accounting and business advisory solutions.

Dr. Oehler supports small businesses and start-ups to improve and to extend their operations in Europe, especially in Italy, France, UK and Eastern Europe.

With Munich situated close to the Italian, Czech and Austrian border the cross-border activities play an important role locally. Requests for one-stop bilingual services therefore ensure steady growth.

Dr. Oehler is keen to build strong relations outside of Germany through 3E Accounting International network.





# SIMONE MERGET

**Tax advisor**

Twenty years ago, Simone Merget started her professional career as a tax advisor. Trained as a tax assistant she completed successfully her business administration studies and her tax consultant exam. Most recently, Simone Merget worked for twelve years in an international tax advisory company. She focused on individuals with international taxation issues.

As a competent and reliable partner, Simone Merget supports you in all income tax, inheritance and gift tax issues – especially in an international context.



# JASMINA HODZIC

**Commercial lawyer  
and Tax advisor**

In 2015, she devoted herself professionally to tax law for the first time when she joined an internationally active tax and auditing firm.

After having successfully completed a degree in business law, she continued with a master's degree in tax law (M.A.), a master's degree in general law (LL.M.) and passed the tax consultant exam.

Her focus is on consulting companies in tax matters (ongoing tax advice (ongoing tax advice, preparation of annual financial statements, tax structuring structuring advice, advice on formation, acquisition, restructuring and liquidation). Ms. Hodzic is also happy to advise you on inheritance and gift tax matters as well as on succession planning.



# ROLAND LAZAR

CPA

In 2006, he began his career with a training as a tax specialist and pursued the goal of becoming a tax consultant. During this time Mr. Lazar gathered extensive experience in the most diverse areas of the tax system.

Since 2016, he has worked as an employed tax consultant in medium-sized tax firms, which gave him a wide range of insights into the tax matters of companies.

His focus is on ongoing tax advice and the preparation of the preparation of annual financial statements, mainly in the corporate client business.

He pursues the goal of providing you with the best possible tax matters and to optimize your tax situation.

SUCCESS  
IS THE  
RESULT OF  
PERSONAL  
COMMITMENT  
AND RELIABLE  
TEAMWORK

# REGIONALLY CONNECTED AND INTERNATIONALLY NETWORKED

We feel connected with our location in Munich and engage in regional partnerships.

Due to our membership in 3E Accounting International we are able to provide the full range of our comprehensive advisory services at an international level.

3E Accounting is an international accounting network for experienced accounting agencies to offer high quality accounting services on both local and international fronts. The members of 3E global accounting network are instructed to maintain effective and efficient work standards combined with punctuality and reliability at the same time. 156 Offices from around the world currently belong to 3E Accounting International, represented by over 1.800 professional staff in 113 countries.





OUR  
BENCHMARK  
IS OUR CLIENT'S  
SUCCESS

# CLIENTS

Our clientele includes private clients, business founders, medium-sized companies as well as internationally active corporations and groups. A long-term partnership is an absolute prerequisite for a trustful cooperation and a high-quality consulting. In constant dialogue we develop individually tailored solutions. Our clients value the respectful and open dialogue as much as we do. We are very proud of the fact that we are mostly engaged on the recommendation of our clients.





WE  
ACCOMPANY YOU  
WITH CREATIVE  
GUIDANCE

# DIGITALISIERUNG

We are aware that through digital collaboration we can design processes more efficiently and also more cost-effectively in the long term. We rely on the IT solutions of DATEV eG.

The security of your data is our top priority.

We guarantee this through our cloud-based client portal. The digital signing of documents that we make available to you is also based on a secure cloud solution.

Mobile apps and web-based solutions are the answer for a quick overview of your financial data. We are happy to support you with the introduction of new software solutions and the associated reorganization of processes.



In recent years, we have worked with a great deal of commitment and energy on digital topics. That is why we have received the label „Digital DATEV law firm“ for the third time in a row.

The basis for the label is our participation in the DATEV digitalization cockpit. In addition, our service profile is part of „DATEV SmartExperts“.







We know, that through the enormous commitment of each and every employee we can offer our clients optimal advice. A good working atmosphere is the crucial factor for a productive cooperation.

Pleasure in our work, the personal contact to our clients as well as a respect-oriented and trustful cooperation motivate us and drive our actions.

OUR TEAM  
IS MUCH  
MORE THAN  
THE SUM  
OF HEADS



# TAX CONSULTANCY

We contact you proactively when we identify opportunities or risks.

The rapid pace of change and the complexity of our tax system pose increasing challenges to you as an entrepreneur or as a private individual.

In order that you do not loose track of all options, we comprehensively advise you on all tax issues.

The data exchange for your private tax declaration is easily carried out using our client platform.

## OUR SERVICES AT A GLANCE

- Proactive advice on current tax issues
- Filing of tax returns  
(individuals and businesses)
- Tax structuring for asset planning
- Verification of tax assessment notes and support in appeal procedures
- Representation during tax audits and meetings with fiscal authorities
- Requests for legal advice and advance rulings
- Lodging of appeals
- Tax optimised structuring and planning  
(choice of legal entity, reorganisation, tax planning)
- Inheritance planning
- International tax and transfer pricing
- Business start-up consulting

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# AUDIT AND ASSURANCE SERVICES

**Audit and Assurance Services:** For us, Audit and Assurance is not only about verifying the compliance of your accounting system. Instead, our objective is to identify any deficiencies within your internal control system, accounting system, organisation or other sectors. We want to support to optimise your processes and structures and to create additional value for your company.

Alongside the audit of annual company accounts and group financial statements we also perform voluntary or optional special audits.

## OUR SERVICES AT A GLANCE

- voluntary and legally required year-end audits of annual company accounts and group financial statements in accordance with HGB (German accounting law) or IFRS
- Reporting Package Audits
- Audit of Leasing Companies as per German Banking and Lending Law
- Review according to IDW PS 900
- Audit of foundations according to IDW PS 740
- Special audits in accordance with German AktG, GmbHG, UmwG laws (companies act, company law on limited liability companies, law regulating company conversions; aspects covered include establishment, conversion, fictitious investments, capital changes)
- Company valuation
- DSD and Interseroh audits (Germany's dual waste management system, 'green dot' fit-for-recycling certification)

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# DIGITAL FINANCIAL ACCOUNTING

Information from the financial accounting is the basis for sound business decisions. High quality and timely financial accounting adapted to suit your requirements is therefore essential for your success.

To be able to concentrate on your core competencies and to access high quality financial data – independently of your own staffing, we can provide all day-to-day financial and balance sheet accounting for you as an outsourcing partner.

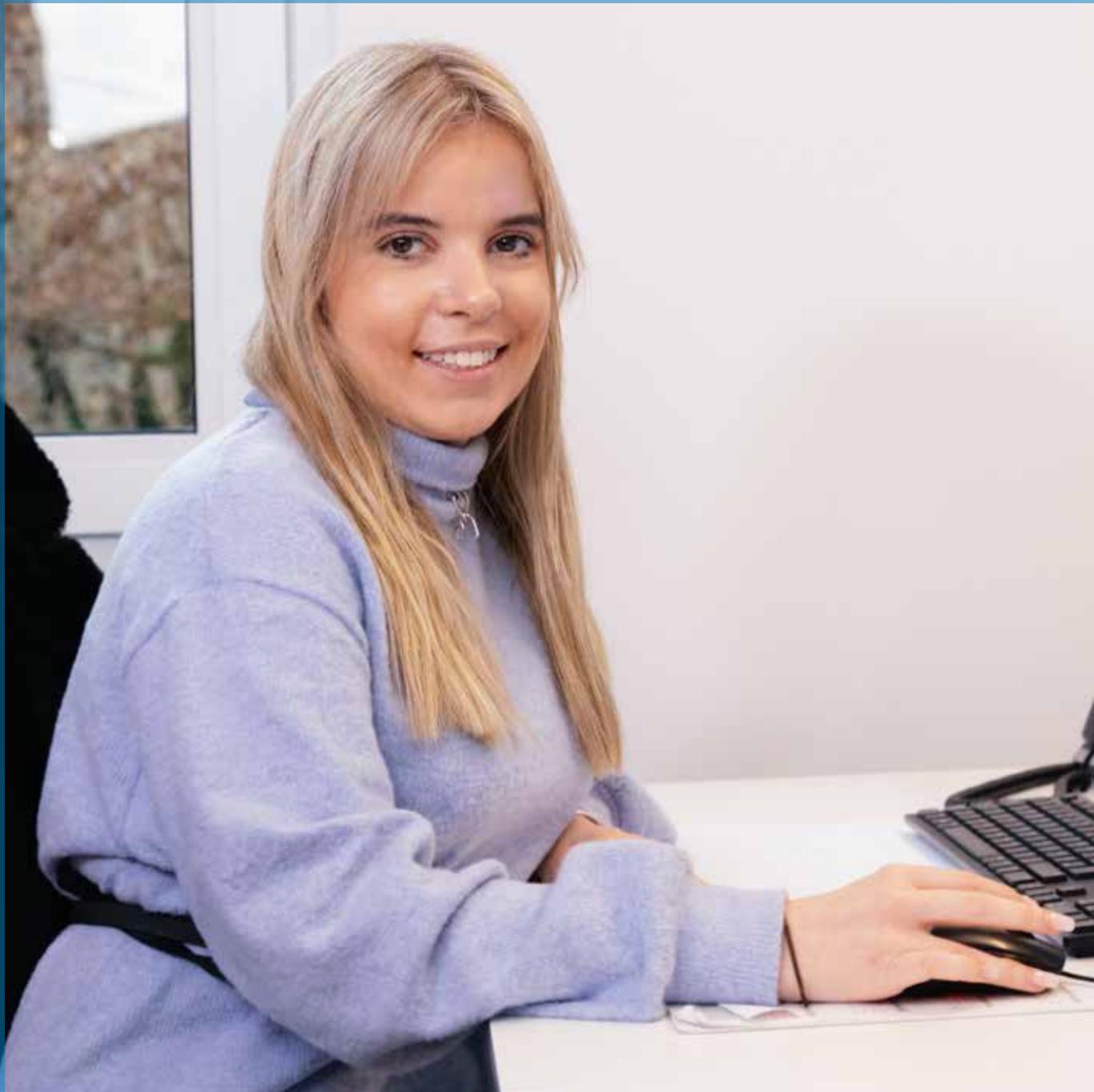
We offer you an electronic data and document transfer as a matter of course. Besides, we try to transfer automatically your financial data in our accounting system. A paperless and electronic accounting system allows a location-independent and time-saving processing of your bookkeeping so that your documents do not leave your offices.

In case you do not wish to outsource all financial accounting tasks, we are happy to tailor our services based on your bespoke needs.

## OUR SERVICES AT A GLANCE

- Paperless, digital financial accounting (DATEV business online)
- Business evaluations and controlling reports
- day-to-day financial accounting including asset accounting
- monthly and quarterly reporting
- year-end and interim financial statements
- tax financial statements
- filing of all current tax declarations (e.g. monthly VAT declaration)

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# DIGITAL PAYROLL ACCOUNTING

Employment law and income tax and social security insurance regulations are updated on a regular basis. Besides, there is an increase of process digitisation. Therefore many companies often find it difficult to stay up-to-date.

We would be happy to support you in this regard. According to your needs you can vary the extent of cooperation individually.

We try to cooperate as simple as possible. For this purpose, we analyze the main interfaces to your IT System to ensure an automatic data import. Besides you can offer your employees a digital pay slip.

## OUR SERVICES AT A GLANCE

- day-to-day payroll accounting
- advice concerning payroll accounting, income tax and social security contribution
- declarations to social insurance agencies, fiscal authorities and Mutual Indemnity Association
- accounting and audit concerning travel expense reports
- commission calculation and variable payments calculation
- electronic data carrier exchange of all declarations and payments
- management of income tax and social security contribution audits
- HR statistics
- personal cost benchmarking analysis

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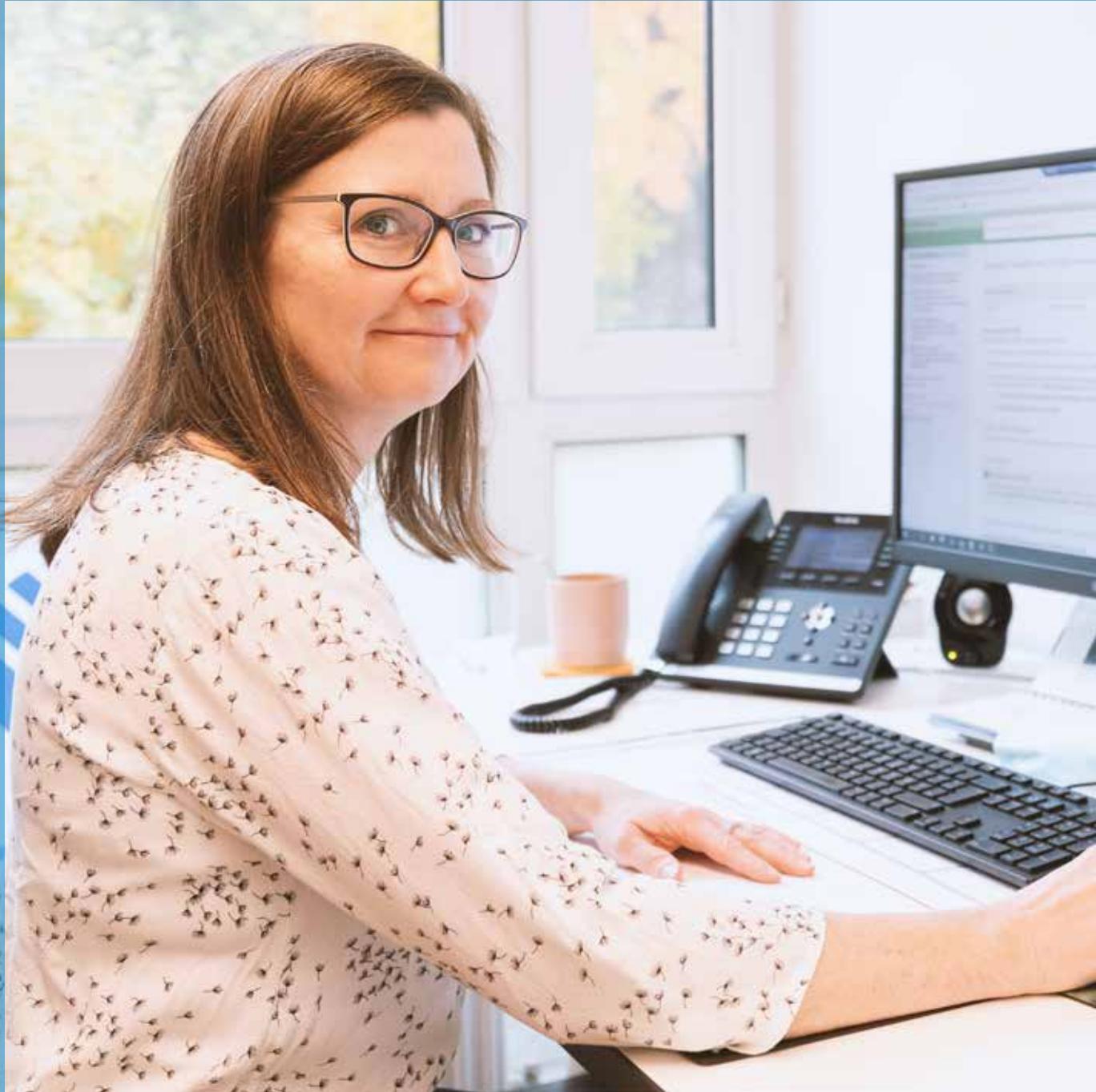
# START UP OF A NEW BUSINESS

Starting a new business requires a comprehensive analysis of the starting position and a well-founded business concept. We advise und support you taking the first steps toward starting your business.

## OUR SERVICES AT A GLANCE

- Choice of legal form
- Risk-reward analysis
- Business concept – Business plan
- Application for subsidies
- Documentation for investors
- Application for loans
- Fiscal registration
- Set up of accounting and controlling

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# BUSINESS ADVISORY

We will not only focus on your tax issues but will offer you one-stop comprehensive guidance on all areas of your business. Therefore we also support you in the following areas:

- start up of a new business
- investment and financing issues (profitability calculation, preparation of loan application discussions, business planning)
- cost and activity accounting (variance analysis, budgeting).





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