

## **Annual financial statements and tax declarations**

Companies are required to present their business results particularly against borrowers on a regular basis. For this, an annual financial statement is one of the most important tools. It is the basis for several tax declarations and is also the business card of a company. In addition, corporations are required to transfer this information electronically to the Federal Gazette for publication, or in the case of micro-capital companies, for deposit. As tax consultants, the preparation of financial statements is one of the core tasks.

The following services are offered:

- Preparation of annual financial statements comprising of the balance sheet, the income statement, as well as information under the balance sheet or an appendix
- Deduction of taxable profit from the trading balance sheet without drawing up a separate tax balance sheet (transition statement)
- Creation of a separate tax balance
- Preparation of surplus income calculation, including tax correction identification
- Drawing up special forms for annual financial statements such as opening balances, interim and closing balance sheets, special and supplementary balances with partnerships
- Preparation of company tax declarations, particularly for corporate tax, trade tax, VAT as well as separate and uniform profit assessments
- Preparation of income tax declarations, business tax declarations, declarations of turnover tax, declaration of profit-determination for individual entrepreneurs
- Preparation of separate and uniform profit determinations, VAT declarations and business tax declarations for partnerships (GbR, oHG, KG)
- Preparation of corporation tax declarations, trade tax declarations, sales tax declarations and corporate assessment declarations for corporations (GmbH, AG)
- Implementation of input tax refund procedures
- Financial statements consultation
- Advice / analysis of profit sharing and royalties
- Drawing up balance sheets for the purpose of publishing annual financial statements for the online Federal Gazette
- Publication of annual financial statements on the online Federal Gazette
- Preparing annual financial reports
- Preparation of the capital income tax return in the event of a tax assessment notice
- Examination of tax assessments, and where appropriate, legal remedies / opposition proceedings
- Transmission of tax declarations in electronic form to financial administrations
- Preparation of financial statements based on financial accounting prepared within the company