

Let's Talk About Tax – An M&A Roadmap

How your Fredrikson team can assist throughout all phases of a deal

Multistate, Federal, and International Tax Risk Evaluation

- Nexus & Permanent Establishment Evaluation
- Potential Exposure
 - Income/Franchise
 - Sales/Use
 - Gross Receipts
 - Real/Personal Property
 - Employment/Withholding
 - Escheat/Unclaimed Property
 - Business Licenses
 - CFCs and PFICs
 - Subpart F and GILTI
 - Transfer Pricing
 - FBARs
 - Benefit Plans

Pre-Deal Risk Mitigation Strategies

- Restructuring
- Voluntary Disclosures
- Supporting Memoranda
- Tax Clearance Certificates
- Tax Opinions

Post-Deal Risk Mitigation Strategies

- Restructuring
- Voluntary Disclosures
- Financial Statement Reserves & Support
- Register, File, and Pay
- Use of Tax Treaties

Compliance

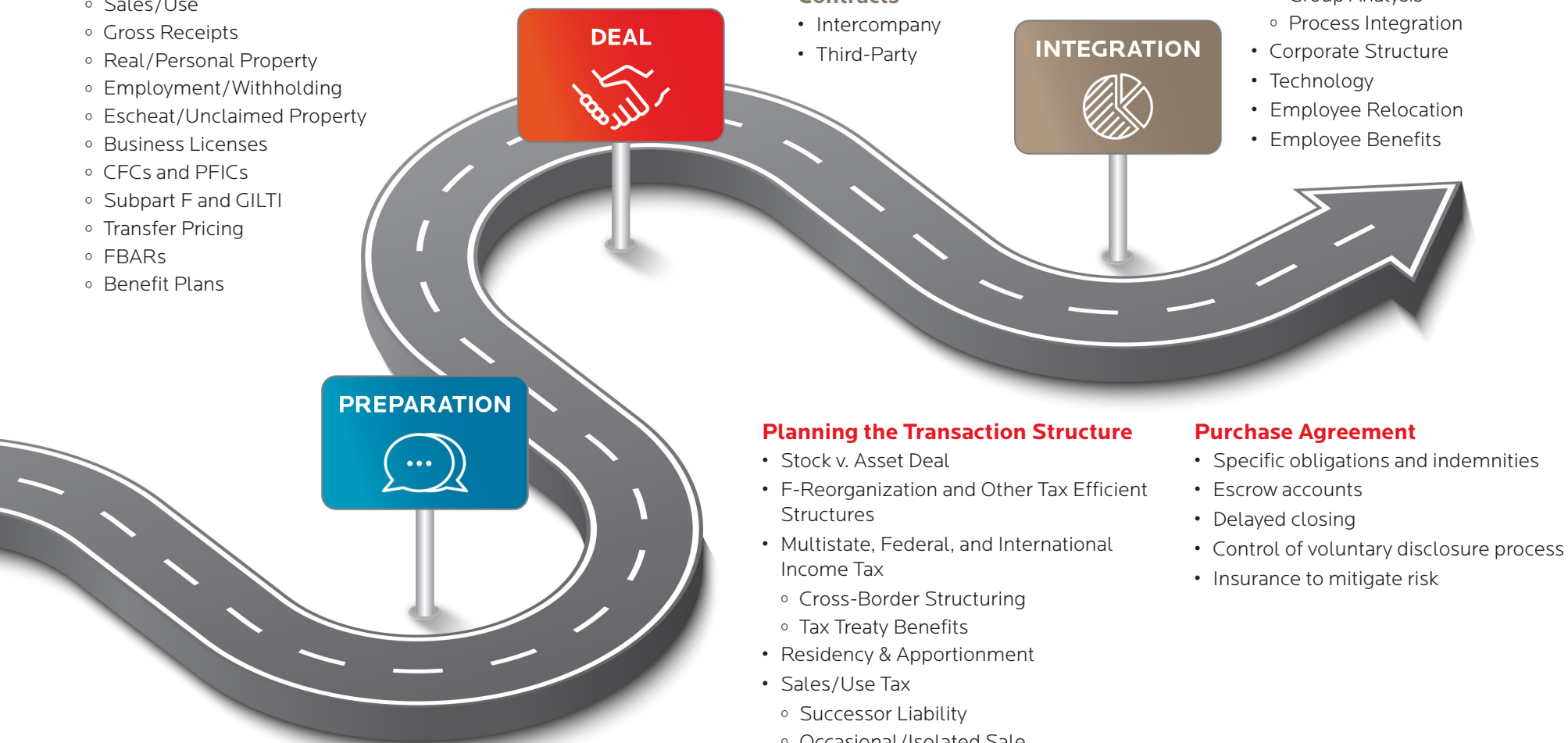
- Articles of Incorporation
- Registration
- Licensures

Integration

- Compliance
 - Group Analysis
 - Process Integration
- Corporate Structure
- Technology
- Employee Relocation
- Employee Benefits

Contracts

- Intercompany
- Third-Party



Planning the Transaction Structure

- Stock v. Asset Deal
- F-Reorganization and Other Tax Efficient Structures
- Multistate, Federal, and International Income Tax
 - Cross-Border Structuring
 - Tax Treaty Benefits
- Residency & Apportionment
- Sales/Use Tax
 - Successor Liability
 - Occasional/Isolated Sale

Purchase Agreement

- Specific obligations and indemnities
- Escrow accounts
- Delayed closing
- Control of voluntary disclosure process
- Insurance to mitigate risk

Tax Implications in Deal Transactions

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OUR EXPERTISE

Our team of experienced tax attorneys provide knowledgeable and effective representation throughout the myriad issues involved in the M&A, transactional planning, and tax controversy processes. We are the largest tax practice, and the largest law firm in the upper Midwest. We offer full-service representation on federal, international, and multistate tax matters, and draw on resources and supporting legal relationships across the United States and abroad.

"We chose Fredrikson because of your reputation, M&A expertise, as well as our impression of your investment management lawyers. They were no nonsense, ready to dig in, and had a great understanding of our business. We were thoroughly impressed with their work and will continue to rely on Fredrikson as our business partner and counsel."

Managing Partner,
Independent Wealth Management Advisory Firm