

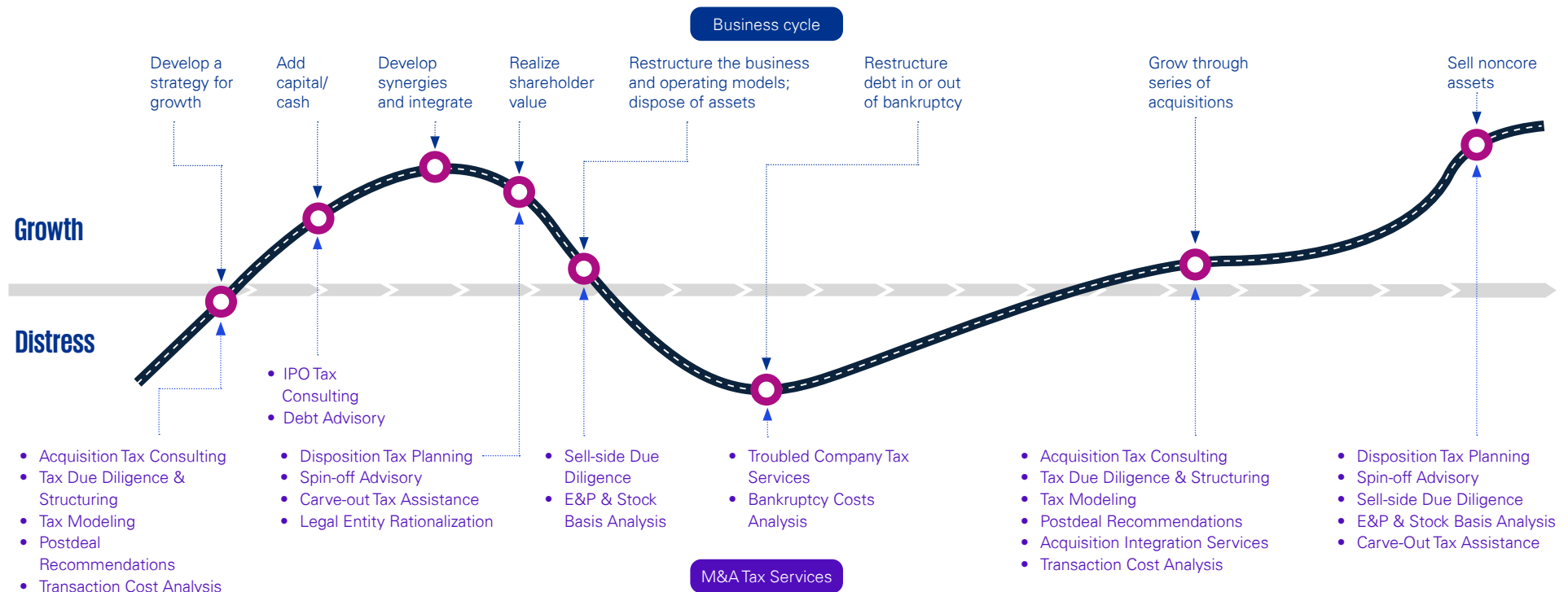





KPMG Mergers & Acquisitions Tax Services





Navigate the business cycle with confidence:
M&A Tax support you can trust

From start to finish: We meet you at every stage of your business journey

Every transaction has tax implications that can impact your business. That's why our team of Mergers & Acquisitions (M&A) Tax professionals is here to help you navigate the complexities of tax rules and mitigate transaction risks while enhancing opportunities. With our tailored solutions, you can rest assured that you're making informed decisions that can create tax efficiencies and help maximize your business potential. Our knowledgeable guidance in shaping the immediate and long-term tax impact of your transactions can give you a competitive edge and empower your business growth. Whether you're considering an acquisition, disposition, merger, or restructuring, let us help you make strategic decisions that can set your business up for success.



| M&A Tax Transaction Services | | Contact |
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|  Tax Due Diligence Assistance | <p>We inform our clients about the potential risks and benefits associated with specific transactions, offering valuable solutions. Tax due diligence service involves understanding the tax footprint of target companies, including tax attributes, historical tax examinations, and business activities that create a taxable presence under various tax laws. Our analysis simplifies complex tax concepts into practical and actionable considerations. By identifying and quantifying potential tax exposures and opportunities, our services are dedicated to driving value for our clients.</p> | <p>Tom Iannozzi Principal, M&A Tax Strategic Corporate T: 610-620-0628 E: tiannozzi@kpmg.com</p> |
|  Tax Structuring, Modeling, and Other Consulting | <p>The successful design and implementation of a tax structure heavily relies on understanding the risks, opportunities, and commercial limitations inherent in a target company's operations. Through close collaboration with our global organization of KPMG firms and tax disciplines, we provide invaluable assistance to clients in achieving the optimal structure for their acquisitions and tax modeling. This includes considering factors such as the availability of tax basis step-up, debt push-down, inversion mitigation, cash repatriation and deployment, as well as the implications of recent significant US and global tax law changes like the corporate alternative minimum tax and Pillar 2. Furthermore, we offer support by modeling various scenarios to accurately quantify and evaluate the potential impacts on prospective cash flows related to tax matters.</p> | <p>Emma Preston Partner, M&A Tax Private Equity / Asset Management T: 214-840-4038 E: epreston1@kpmg.com</p> |
|  Transaction Cost Analysis | <p>Transaction Cost Analysis services aim to provide detailed analysis and documentation of the tax treatment of transaction costs to ensure the appropriate reporting for the taxpayer's compliance obligations. This analysis can shed light on the nuances of transaction cost rules and help companies obtain valuable tax benefits by digging into the facts and circumstances of the transaction and the type of professional services performed. The tax treatment of costs can have a significant and direct impact on a deal's value and return on investment, as well as a company's financial strength. We offer support by preparing "audit-ready" deliverables for the company's files in addition to timely advice and filing support (e.g., forms and elections) on the deal impact of transaction costs.</p> | <p>Rebecca Lilas Managing Director, M&A Tax T: 508-975-3272 E: rlilas@kpmg.com</p> |

| Additional M&A Tax Services | Contact |
|---|--|
|  Tax Attribute Planning, Analyses, and Computational Services | <p>We offer change-of-control studies, also known as section 382 studies, to assess how a corporation's equity transactions, as well as certain equity transactions of its shareholders, affect the corporation's ability to utilize specific tax attributes. Additionally, our earnings and profits (E&P) analysis services help evaluate the tax character (capital gain, return of basis, dividend) of distributions made by corporate entities to their shareholders. Furthermore, we provide assistance in quantifying stock basis in consolidating group subsidiaries to facilitate various analyses, such as gain or loss upon the sale of a subsidiary, worthless stock deductions, reductions in tax attributes following certain cancellation of debt events, and potential income triggering due to excess loss accounts.</p> <p>Moe Abdeljalil Partner, M&A Tax T: 312-665-1214 E: moeabdeljalil@kpmg.com</p> |
|  Restructuring Transaction Services for Troubled Companies | <p>In the face of sudden financial challenges, organizations may find themselves needing to reevaluate their financial structure or even consider seeking bankruptcy protection. Our experience lies in guiding companies through the planning, execution, and integration phases of restructuring transactions, as well as addressing the tax and audit requirements of the reorganized business.</p> <p>Yinka Kukoyi Partner, M&A Tax T: 205-586-0928 E: okukoyi@kpmg.com</p> |
|  Partnership Transactions Group Services | <p>Our partnership transaction team focuses on serving clients that engage in complex M&A transactions that involve partnerships and helps our clients maintain complex partnership structures. We assist operating partnerships and asset managers throughout the entire transaction and operating life cycle, from formation through any number of monetization events, including initial public offerings using the umbrella partnership C Corp ("UP-C") structure. Additionally, our suite of technology solutions for partnership transactions offers scalable, flexible, traceable, and user-friendly models that effectively streamline complex calculations.</p> <p>Phillip DeSalvo Principal, M&A Tax T: 773-431-9630 E: pdesalvo@kpmg.com</p> |
|  Legal Entity Rationalization (LER) | <p>By simplifying an organization's legal entity structure, we can help you achieve significant direct and indirect savings. Our comprehensive LER service offering is designed to use our technology and technical expertise across KPMG to identify efficient structures based on current data, projections, and tax law, as well as identify a target operating model. KPMG solutions are scalable to meet you where you are in your LER process.</p> <p>Megan Fitzsimmons Principal, M&A Tax T: 571-216-6811 E: meganfitzsimmons@kpmg.com</p> |

Additional resources

KPMG Washington National Tax

The experienced technical professionals who make up the M&A group in the KPMG Washington National Tax (WNT) office are well-positioned to assist with navigating the constantly changing M&A landscape. WNT-M&A is the hub of knowledge on M&A matters for the M&A Tax practice at KPMG. These experienced Tax professionals have backgrounds in government, law firms, industry, and other parts of the private sector.

KPMG TaxWatch events

We host complimentary live webcasts for executive-level audiences that feature discussions by professionals and guest speakers about current tax issues. CPE credits may be available for participation.

See upcoming events here: [TaxWatch Webcasts](#)

KPMG TaxNewsFlash

For more than 20 years, KPMG has been providing timely summaries, observations, and analyses of the latest tax developments through its TaxNewsFlash (TNF) e-alerts. Various TNF editions cover tax developments pertaining to the United States and—by tapping into KPMG International member firms around the world—countries around the world.

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