

TOP *spin*



Our services

- **Tax Consulting &**
- **Management Consulting**

TOP *spin*



Mission & Principles

TOP *spin* stands for

- **Competence and long-term experience**
- **Strong and personal commitment**
- **Reliability and adherence to schedules**
- **Customer orientation and strict confidentiality**

TOP *spin*

Management

Mag. Dr. Thomas OPFERKUCH (born 14.12.1959 in Salzburg) is managing partner of **TOP *spin***.



- Degrees in law and economics (Universities of Salzburg, Innsbruck, Johns Hopkins)
- Tax consultant for KPMG in Vienna and Budapest
- Manager Structured Finance, Erste Bank, Wien
- Member of the board of Volksbank Investmentbank AG, ATHENA Burgenland Beteiligungen AG and CONNEXIO alternative investment AG
- since 2005 independent Business Consultant
- since 2013 practicing Tax Consultant again



TOP *spin*

Cooperations-Partner



Top *spin* cooperates with the tax consulting company, **Intercompute rabl & partner KG**, in Vienna: www.intercompute.at

Due to this cooperation **Top *spin*** can offer additional tax consulting and auditing services (dr. josef rabl Steuerberatung + Wirtschaftsprüfung GmbH).

Intercompute rabl & partner KG is member of **primeglobal**, a worldwide association of independent accounting firms: www.primeglobal.net



Tax Consulting

The Tax and Social Security system is one of the most sophisticated fields of law in Austria.

TOP *spin* is a full-service tax consulting company and would be pleased to assist you with the following services:

- **Tax Consulting, Accounting, and Annual Accounts**
- **Payroll Services**
- **Special Tax Consulting**
- **Establishing a Company**
- **Investment in Austria**

TOP *spin*



Tax Consulting, Accounting, and Annual Accounts

Austrian tax, social security and business laws impose many requirements on corporations, partnerships, and self-employed persons. **TOP *spin*** fulfills these requirements on your behalf:

- **All direct and indirect taxes of corporations, partnerships, self-employed persons, and individuals**
- **Organization of accounting structures and procedures**
- **Financial accounting**
- **Cash basis accounting**
- **Preparation of annual accounts and interim financial statements**
- **Preparation of tax returns**
- **Tax planning and optimization**
- **Representation at the tax office and appeal procedures**
- **Consulting on Social security**



Payroll services

Payroll administration is a complex procedure for companies in Austria. It contains different obligations concerning income taxes, social security, local taxes, and labor law. **Top spin** offers the full range of professional services in this field:

- **Monthly payroll for employees including all submissions to the authorities**
- **Preparation of all payroll information for the employer**
- **Electronic data transfer**
- **Tax optimized salary planning**
- **Preparation of all annual reports**
- **Social security and labour law**
- **Expatriate Services**



Special Tax Consulting

In addition to the day-to-day tax consulting and accounting services **Top spin** offers specialized consulting in the following fields:

- **Adequate legal form** – Self-employed persons; partnerships; limited liability companies: comparison of the responsibilities for the company's liabilities; tax calculation and tax comparison.
- **International tax law** – International tax planning; structuring of direct and indirect taxes; double taxation agreements; transfer pricing for national and international companies; comparison of a legal subsidiary versus a branch office; Austrian group taxation.
- **Expatriate services** – Assignment of foreign employees to Austria; assignment of Austrian employees to foreign countries; special expatriate provisions according to Austrian law.
- **Representation at the tax office**
- **Appeal procedures and representation in tax-audit procedures**
- **Auditing** - Our cooperations-partner, dr. josef rabl Steuerberatung + Wirtschaftsprüfung GmbH, is a public certified auditor and offers auditing of annual accounts according to legal requirements as well as voluntary audits.



Establishing a Company

TOP *spin* offers full service packages for setting up a company:

- **Appropriate legal form**
- **Self-employed persons, partnerships, limited liability companies**
- **Tax calculation and tax comparison**
- **Social security calculations**
- **Management contracts**
- **Organization of accounting structures and procedures**
- **Representation at the authorities**



Investment in Austria

If you are interested in setting up your business in Austria **Top spin** will be pleased to advise you comprehensively:

- **Appropriate legal form**
- **Self-employed persons, partnerships, limited liability companies**
- **Tax calculation and tax comparison**
- **Social security of Austrian and foreign individuals**
- **Management contracts**
- **Double taxation agreements**
- **Organization of accounting structures and procedures**
- **Representation at the authorities**

Management Consulting

Besides tax consulting **TOP *spin*** is pleased to offer you its services in the fields of management consulting, such as:

- **Corporate Finance**
- **Mergers & Acquisitions**
- **Restructuring & Recapitalization**



Corporate Finance

TOP *spin* has long-term experience with all kinds of Corporate Finance instruments: Equity and mezzanine-financing, loans as well as alternative finance instruments, such as Leasing and Factoring.

Our services in the field of Corporate Finance comprise:

- **Analysis and benchmarking of liabilities and cash flow**
- **Structuring of financing concepts and business plans**
- **Financing for special situations like start-up, expansion, mergers & acquisition, as well as restructuring**
- **Search for adequate financial institutions**
- **Negotiations with banks, equity investors and public institutions for subsidies**
- **Financial planning**
- **Investment decisions**
- **Financial controlling and reporting**



TOP *spin*



Mergers & Acquisitions

TOP *spin* combines economic, legal, and social know how with long-term experience and a strong network. Therefore we ensure professional and swift transactions from the initial planning to the closing of the deal:

- **Valuation of companies**
- **Identification and negotiations with potential buyers / sellers**
- **Anonymous first contact as well as preparation of a long-list and short-list**
- **Analysis of potentials and synergies**
- **Due diligence examinations**
- **Scheduling of the transaction procedures**
- **Deal structuring**
- **Management of the selling / buying process and of the negotiations**
- **(Post-) Merger integration**



Restructuring & Recapitalization

A crisis of a company requires first of all a swift but sound and detailed analysis. Subsequently, a qualified and realistic restructuring plan has to be developed. After an agreement with the major stakeholders, the restructuring measures have to be executed in a consistent way.

The experience and know-how of **TOP *spin*** guarantee:

- **A swift but sound and detailed analysis of the initial situation**
- **Quick and consistent steps to ensure liquidity**
- **Preparation of tailor-made restructuring concepts on the strategic and the operational levels**
- **Implementation of restructuring measures**
- **Negotiations with creditors, suppliers and customers**
- **Regular reporting to banks**
- **Search for new investors**

TOP *spin*



Contact

Dr. Thomas OPFERKUCH

Tax Consultant

TOP *spin* Tax Consulting & Management Consulting

Redtenbachergasse 86 / 11

A-1170 Wien

- Tel: + 43 / 1 / 890 2081
- Fax: + 43 / 1 / 890 2081 – 15
- Mob: + 43 / 699 / 1036 2093
- Email: t.opferkuch@topspin.co.at