



TAX DISPUTE TAX INVESTIGATION TAX STRUCTURING CONSULTANTS' LIABILITY



STRECK MACK SCHWEDHELM

SPECIALISTS IN TAX LAW
LAWYERS

COLOGNE BERLIN MUNICH

We enter the game
when all else seems to be failing.



WE ARE TAX LAWYERS



CONSULTING PHILOSOPHY

We count ourselves among Germany's leading law firms in the area of tax law.

We are highly specialised. The quality of our consulting is based on many years of experience coupled with our specialist focus. Our competence is assured through continuous knowledge exchange as well as lecturing and writing activities.

We are not a 'lawyer factory'. Each mandate is led by one of our partners, who is able to draw on the know-how of the entire partnership. If your mandate requires it, we are large enough to set a team onto it.

We also act as consultants to advisers. In our view, tax advisers, auditors and lawyers are partners and not competitors.

We resolve situations for our clients that at first sight appear to be almost hopeless. This involves our highly specialised knowledge and our long experience of proceedings. Each mandate lies within the direct responsibility of one of our partners.

Coupled with our long experience, close specialist communication of all our partnership's lawyers amongst each other ensures that each client is treated optimally and can draw on the expertise of all our lawyers.

We are regularly engaged by tax advisers and auditors with regard to special legal questions of taxation. We advise family businesses as well as DAX-listed corporations, private individuals and public figures, societies, associations, and banks.

It goes without saying that discretion and the protection of our clients' privacy enjoy the highest priority.



CLIENTS



COMPETENCES

TAX DISPUTE

Hardly any tax law firm represents clients at tax courts as frequently as we do. We are able to combine decades of experience in managing legal dispute processes with our highly specialised know-how of tax law.

In the area of tax dispute, we represent companies, societies and associations as well as private individuals. In supporting our clients in tax auditing procedures and tax assessment notices, we deploy our know-how and negotiating skills in court – up to the highest instance if necessary.

We regularly support tax advisers and auditors with regard to disputes. Each client is attended to under the personal responsibility of one of our firm's partners.

TAX INVESTIGATION

Participants in today's business world can quickly find themselves involved in a tax investigation – either as the accused or as a witness.

Effective defence against tax investigation requires specialists in criminal and taxation law. This is precisely where our expertise lies – as one of the few highly specialised law firms in this domain, we are able to combine both.

More recently, preventive consulting in terms of tax compliance is becoming an increasingly important aspect of our activities. How can one recognise risk constellations at the earliest possible stage? Should it have come to a case of evasion, we are able to fully prepare self-declarations that avoid penalties, and accompany these throughout the entire proceedings up to recognition of impunity.

In classic tax investigation proceedings, we support clients from the search phase to the agreement phase or, if such an agreement cannot be reached, in the defence proceedings in court.

Additionally, we represent our clients in all criminal law appeals and complaints as well as cases of custody, should these occur.

Criminal tax proceedings are regularly accompanied by tax dispute proceedings, so that these can be handled in combination.

TAX STRUCTURING

The choice of legal form when forming or restructuring a company, the procedure for succession at the head of a company or in its managing partners, or the structuring of contracts relating to tax matters, have a high level of significance for businesses.

The same applies to advising on wills. We ensure that the proposed structure is optimised in terms of tax law. We also work independently alongside other consultants or supplement their work.

Regular dialogue amongst our lawyers guarantees that every client profits from the comprehensive and continuously growing knowledge base of the entire firm.

ADVISERS' LIABILITY

We support advisers not only with our expertise in special tax-related questions or in disputes with the financial authorities, but also provide them with help in dealing with disputes with their clients.

We examine accusations of liability and check for the adviser or his insurance company, whether there is a case for liability and how extensive this could be.

In the name of the adviser or the insurance company, we dispute the case with the tax authorities in order to minimise the damage. In addition, we offer preventive advice in order to counter liability risks at an early stage. This gives the consultant legal certainty for his actions.

As a highly specialised tax law firm, we have symbolically incorporated the 'tithe' into our logo. The tithe, or tenth part, is the original form of taxation. In the Middle Ages, it was paid in kind to the church, and eventually became a monetary tax.

Despite many differences, tithe and tax have one thing in common: There have always been and will always be disputes about the legitimacy, form and amount of the demands. Resolving these aspects for our clients is the task on which we have been bundling our strengths and our specialised know-how for many years.





THE 'TITHE'

Rather than hiding behind piles of documents at our desks, we stand by our clients in court – where they need our support.

LAWYERS

11 Partners at 3 locations form the leadership of the
STRECK MACK SCHWEDHELM Law Firm.

COLOGNE BERLIN MUNICH



Lawyer since: 1984
Specialist in tax law
Partner since: 1989

Born: 1956
Family status: Married, two children
Studied in: Cologne

- Vice-President of the Cologne Bar Association
- Chair of the Specialist Lawyer Pre-examination Committee for Tax Law for the Cologne Bar Association
- Member of the BRAK Committee for Tax Law
- Member of the constitutional assembly of the Federal German Bar Association

COLOGNE
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alexandra.mack@streck.net

ALEXANDRA MACK



Lawyer since: 1985
Specialist in tax law
Partner since: 1989

Born: 1955
Family status: Married, two children
Studied in: Bielefeld and Göttingen
Dissertation on tax law

- Member of the Managing Committee of the Trade and Company Law Working Party of the German Bar Association
- Chair of the Supervisory Board of the German Lawyers' Academy
- Member of the Supervisory Board of H & R AG, Salzbergen

COLOGNE
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DR. ROLF SCHWEDHELM



Lawyer since: 1992
Specialist in tax law
Partner since: 1997

Born: 1961
Family status: Married, two children
Studied in: Marburg, Freiburg and Bonn
Dissertation on tax and customs law

COLOGNE
T +49. (0)221. 49 29 29-11
herbert.olgemoeller@streck.net

DR. HERBERT OLGEMÖLLER



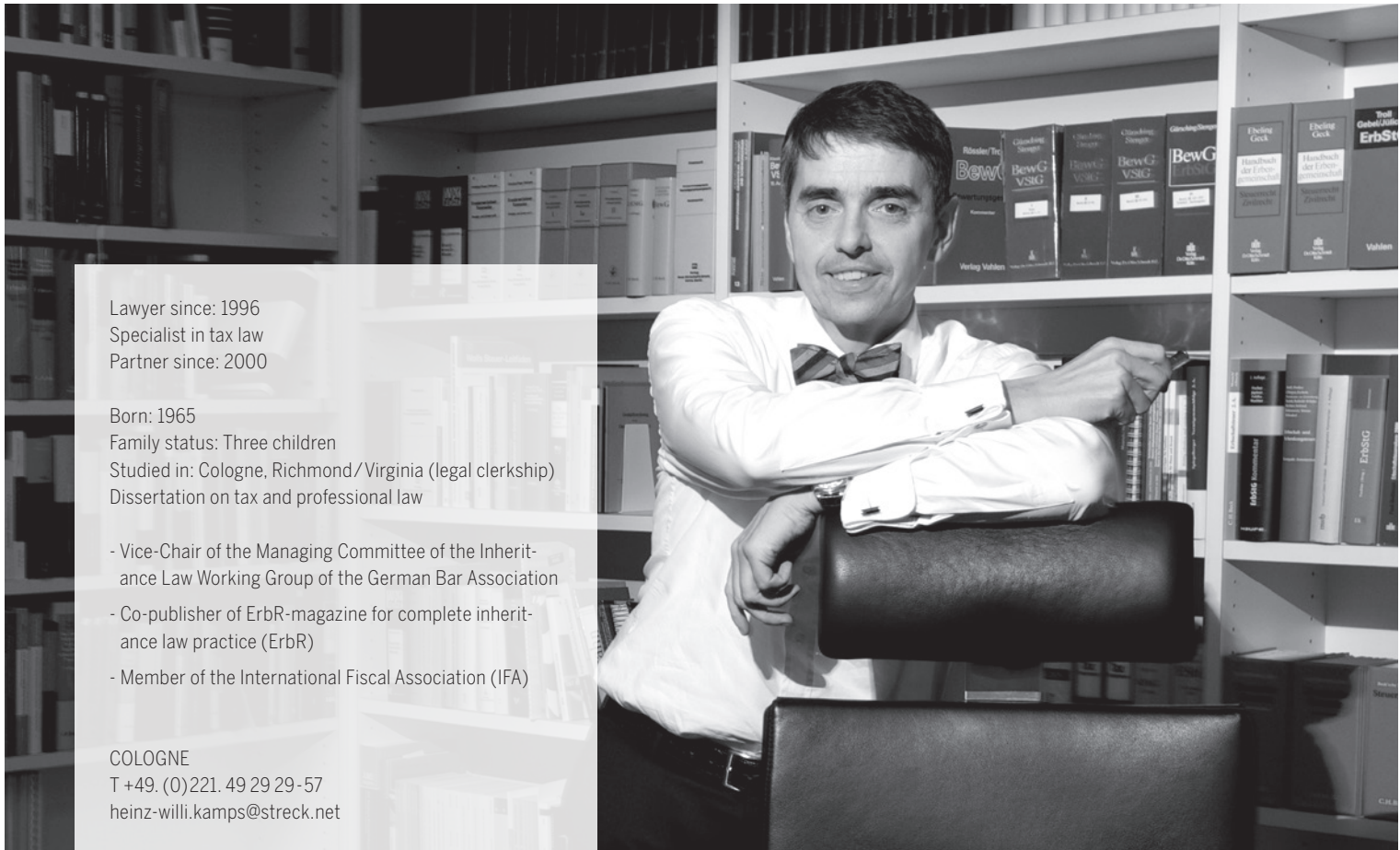
Lawyer since: 1993
Specialist in tax law
Partner since: 1997

Born: 1962
Family status: Married, four children
Studied in: Bonn, Geneva, Zurich, Vienna and Hamburg
Dissertation on insolvency law

- Member of the Insolvency Law Committee and Chair of
the Tax Law Committee of the German Bar Association

BERLIN
T +49. (0)30. 89 38 44-15
klaus.olbing@streck.net

DR. KLAUS OLBING



Lawyer since: 1996
Specialist in tax law
Partner since: 2000

Born: 1965
Family status: Three children
Studied in: Cologne, Richmond/Virginia (legal clerkship)
Dissertation on tax and professional law

- Vice-Chair of the Managing Committee of the Inheritance Law Working Group of the German Bar Association
- Co-publisher of ErbR-magazine for complete inheritance law practice (ErbR)
- Member of the International Fiscal Association (IFA)

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DR. HEINZ-WILLI KAMPS



Lawyer since: 1996
Specialist in tax law
Partner since: 2000

Born: 1965
Family status: Married
Studied in: Bonn
Dissertation on company law

- Honorary Professor at Eberhard Karls University Tübingen
- Honorary Examiner at the State Justice Examination Office, North Rhine-Westphalia
- Chair of the Managing Committee of the Working Group on Trade and Company Law of the German Bar Association
- Member of the International Fiscal Association (IFA)

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PROF. DR. BURKHARD BINNEWIES

Lawyer since: 1999
Specialist in tax law
Partner since: 2002

Born: 1971
Family status: Married, two children
Studied in: Cologne
Dissertation on professional law

- Lecturer at the Federal Academy of Finance
- Lecturer at the German Foundation Academy
- Member of the Managing Committee of the Sports Law Working Group of the German Bar Association

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A black and white portrait of Dr. Jörg Alvermann, a middle-aged man with short hair, wearing a white dress shirt and a dark patterned tie. He is sitting at a desk with his hands resting on it, looking directly at the camera with a slight smile. In the background, there is a bookshelf filled with books and a desk with a telephone and papers.

DR. JÖRG ALVERMANN




Lawyer since: 2001
Specialist in tax law
Partner since: 2005

Born: 1972
Studied in: Kiel
Dissertation on criminal tax law

- 1997 to 1999 Research Assistant at the Institute for Criminal Tax, Business and Environmental Protection Law at Kiel University
- Chairman of the Managing Committee of the Tax Law Working Group of the German Bar Association
- Lecturer at Bucerius Law School, Hamburg

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DR. MARTIN WULF



Lawyer since: 2006
Specialist in tax law
Partner since: 2010

Born: 1974
Family status: Married, three children
Studied in: Greifswald and Cologne
Dissertation on tax law
Diploma in Business Finance

- Member of the Civil Process Law Committee of the
German Bar Association

COLOGNE
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DR. MARKUS WOLLWEBER



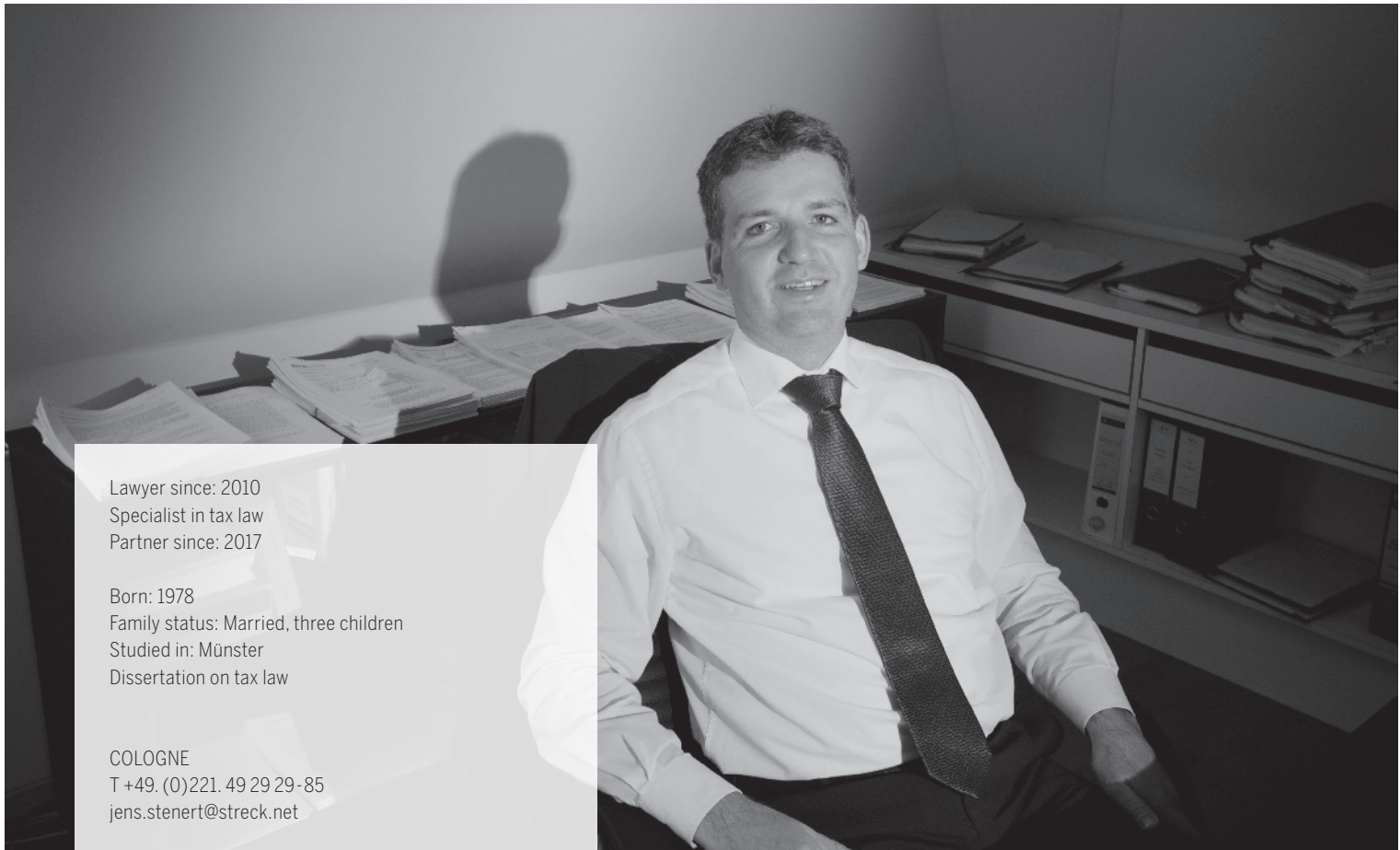
Lawyer since: 2007
Specialist in tax law
Partner since: 2011

Born: 1975
Family status: Married, two children
Studied in: Trier and Cologne
Dissertation on criminal tax law
Diploma in Business Finance

- 2003 to 2004 Research Assistant at the Chair for Company Tax Law at the Heinrich-Heine-University Düsseldorf
- 2005 to 2007 Research Assistant at the Institute for Criminal and Criminal Process Law at Cologne University
- Member of the Tax Law Committee of the Cologne Lawyers Association

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DR. PETER TALASKA



Lawyer since: 2010
Specialist in tax law
Partner since: 2017

Born: 1978
Family status: Married, three children
Studied in: Münster
Dissertation on tax law

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DR. JENS STENERT



We are not a 'lawyer factory'. Each brief is led by one of our partners, who is able to draw on the know-how of the entire partnership. If your brief requires it, we are big enough to set a team onto it.

ASSOCIATES

COLOGNE BERLIN MUNICH



Lawyer since: 2006
Specialist in tax law
Senior Associate since: 2015
Associate since: 2008

Born: 1977
Studied in: Trier

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jan.finke@streck.net

JAN FINKE

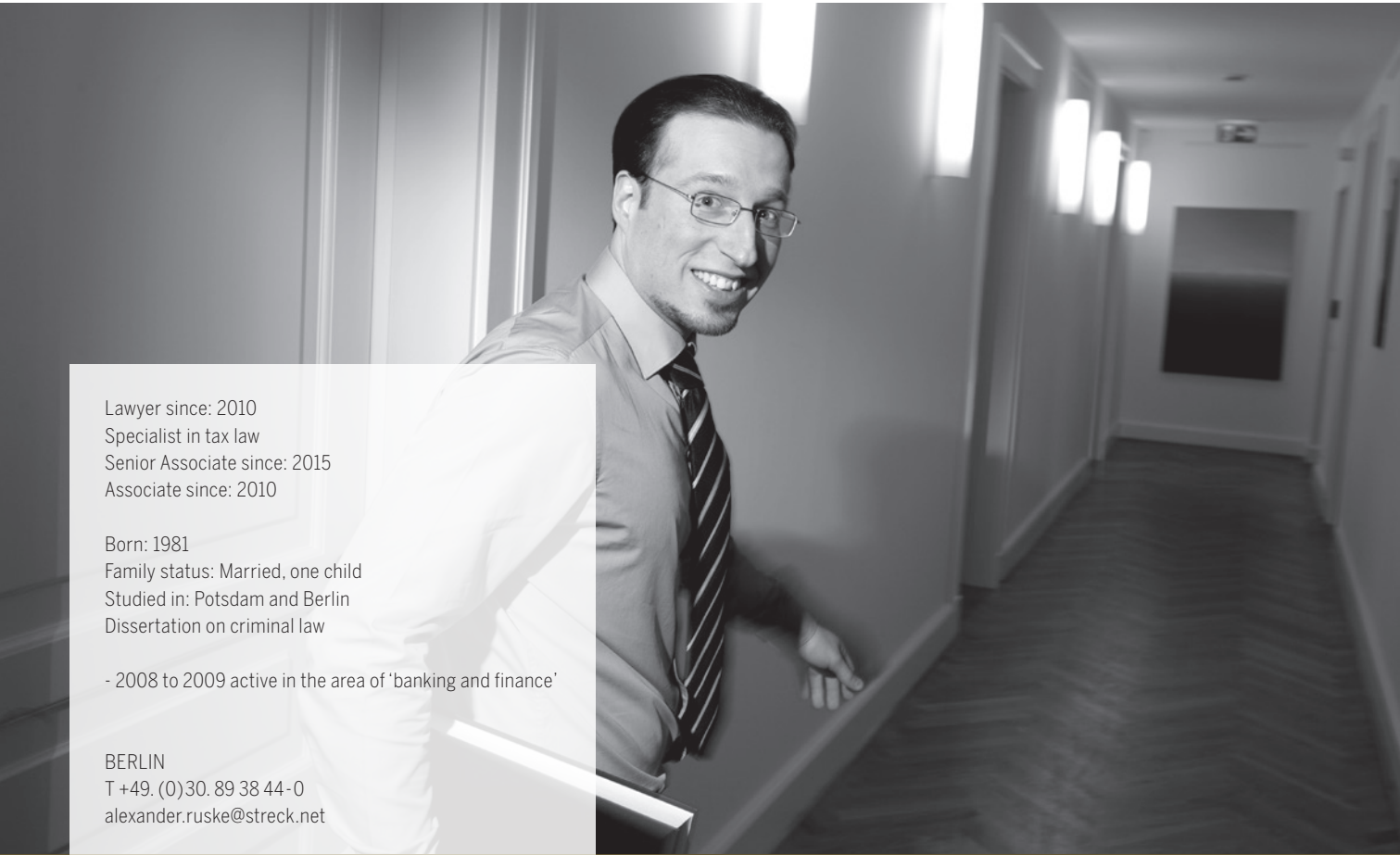


Lawyer since: 2009
Specialist in tax law
Senior Associate since: 2015
Associate since: 2008

Born: 1978
Family status: Married, one child
Studied in: Bayreuth and Würzburg
Business Lawyer (Bayreuth University)

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cristian.gomes@streck.net

CRISTIAN ESTEVES GOMES



Lawyer since: 2010
Specialist in tax law
Senior Associate since: 2015
Associate since: 2010

Born: 1981
Family status: Married, one child
Studied in: Potsdam and Berlin
Dissertation on criminal law

- 2008 to 2009 active in the area of 'banking and finance'

BERLIN
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DR. ALEXANDER RUSKE



Lawyer since: 2005
Specialist in tax law
Senior Associate since: 2016
Associate since: 2012

Born: 1976
Family status: Married, two children
Studied in: Berlin

- Member of the committee of tax lawyers of the Bar
Association Berlin

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anja.schueller@streck.net

ANJA SCHÜLLER



Lawyer since: 2012
Specialist in tax law
Senior Associate since: 2017
Associate since: 2012

Born: 1982
Family status: Married, two children
Studied in: Trier and Berlin
Dissertation on criminal law

- 2008 to 2010 Research associate at the Chair for Criminal Law and Criminal Trial Law at the University of Trier

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DR. CHRISTIAN BERTRAND



Lawyer since: 2013
Specialist in tax law
Associate since: 2013

Born: 1982
Family status: Married, two children
Studied in: Düsseldorf
Dissertation on company law

- 2008 to 2011 Research associate at the Chair for Civil,
Commercial and Business Law at the Heinrich Heine
University Düsseldorf

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DR. DOMINIK SELLE

We take on criminal tax cases as well as tax-related civil law cases in all instances. We also act as criminal tax defence lawyers for our clients in all instances.



Each partner and associates in our law firm regularly publishes articles in law magazines and books. You can find a detailed list in our online databank www.steueranwalt.de

PUBLICATIONS

We ensure that our know-how remains consistently updated through lectures on current tax, business and criminal law topics for colleagues in the tax advisory profession, and through the accompanying discussion with the participants. Our seminars for lawyers, tax advisers and auditors, in which we analyse current topics relating to legislation, jurisdiction and structuring practice, are held on a regular basis.

We give lectures for law societies and associations of lawyers, tax advisors and auditors as well as reputable specialist publishers and vocational training establishments.

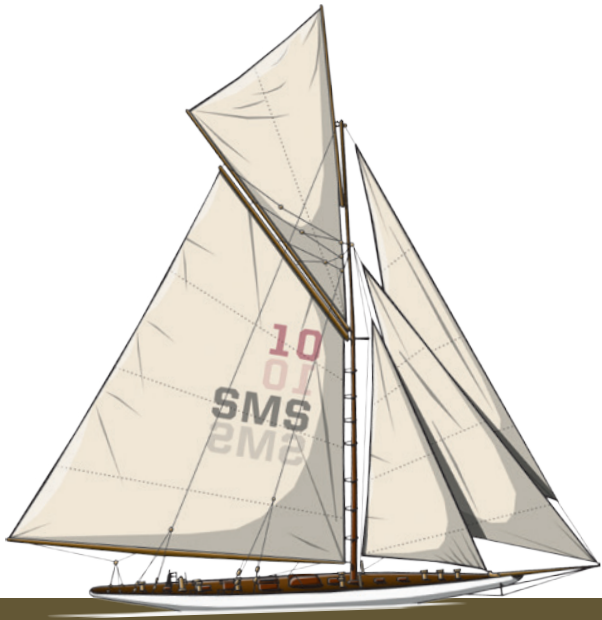
Lectures in the Federal Academy of Finance and the Judges' Academy allow us to interchange with tax authorities and judges.

A detailed list with schedule you can find in our online databank www.steueranwalt.de



CAREER

We are always interested in extending our competent team.



»IN WHICH DIRECTION ARE YOU STERRING?«

We are looking for dedicated lawyers (male and female) for our offices in Cologne, Berlin and Munich. We offer a highly qualified and collaborative work environment, for which we expect an honours degree (Prädikatsexamen).

In all candidates we are looking for future partners for the firm.

A little about us: We are a specialised tax law firm with a particular focus on tax disputes, tax investigations and tax structuring. In these specialist areas we belong to Germany's leading law firms.

You can find further information about our law firm and how we identify ourselves on our website at www.steueranwalt.de

Prof. Dr. Binnewies will be pleased to respond to your application or provide feedback.

We look forward to receiving your application.

Find out more about our partnership, our lawyers and our locations in our periodicals.



www.steueranwalt.de/content/lawfirm/periodical

STRECK MACK SCHWEDHELM

Lawyers'

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