



# Helping you plan the next move

## Mergers & Acquisitions

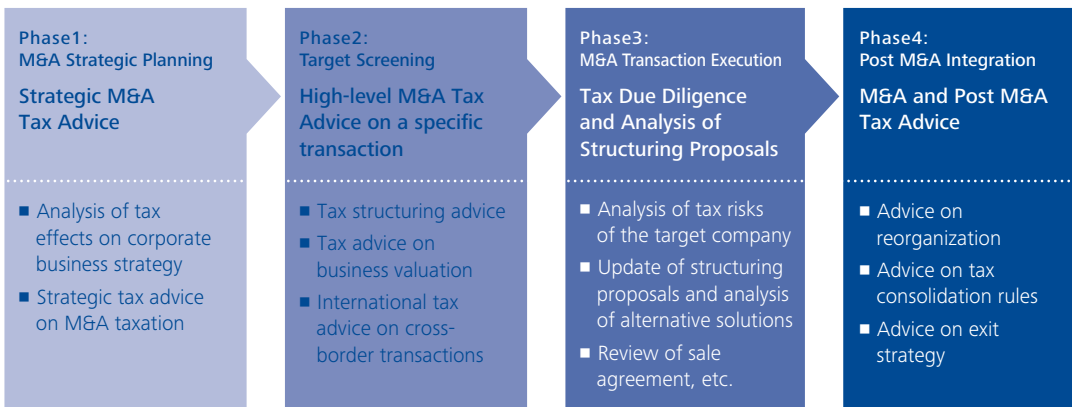
Deloitte Tohmatu Tax Co.

### A winning strategy

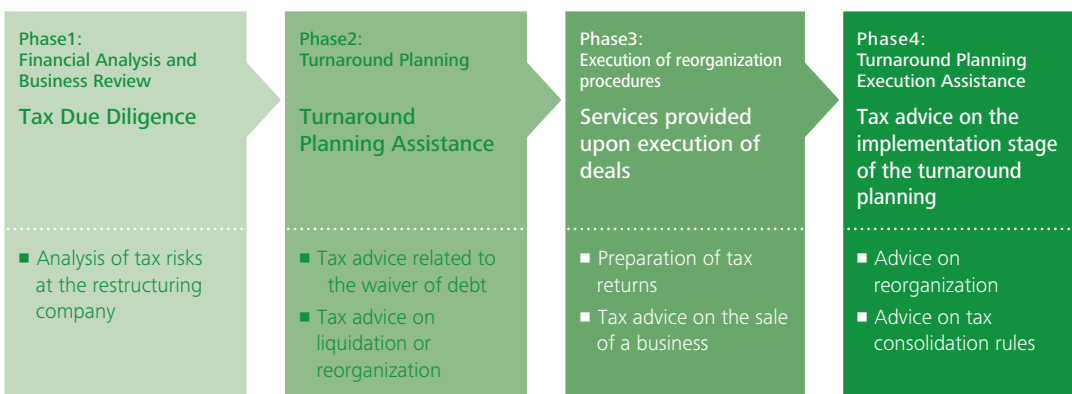
Deep technical skills and practical M&A experience are essential in guiding strategic and financial buyers to achieve their goals and objectives in today's rapidly changing domestic and foreign markets. In order to respond accurately and quickly to the needs of these clients, the Mergers & Acquisitions group of Deloitte Tohmatu Tax Co. brings together tax professionals with extensive expertise in the field of M&A tax to provide M&A services.



#### M&A Phases



#### Corporate Turnaround/Bankruptcy Reorganization Phases



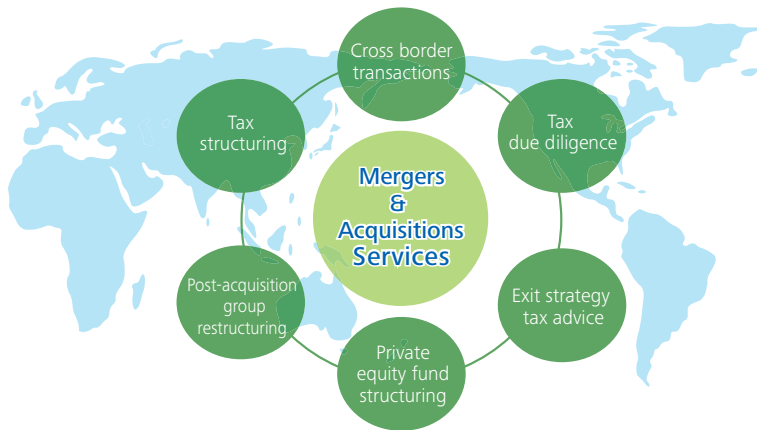
## The art of the deal

We believe that M&A is an art, not a science. We recognize that your business requirements are diverse and can only be properly met with a creative, flexible approach, backed up by years of proven M&A expertise and experience. By working closely with our clients, we gain a clear understanding of the M&A transaction from both a structural and business perspective and provide a full spectrum of services – our comprehensive approach distinguishes our services from others.

## The value of experience

Our knowledge is more than theoretical – the strength of the Mergers & Acquisitions group lies in our wealth of hands-on experience in all types of acquisitions, investment and financing structures, disposition alternatives, and exit strategies for financial buyers. Based on our strengths, we are well positioned to provide a variety of M&A services as show below.

### Deloitte Tohmatsu Tax Co. Mergers & Acquisitions Services



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### MATS Publication



#### Practical tax due diligence and M&A success

(CHUOKEIZAI-SHA, Inc.)

Introducing the fundamentals of tax due diligence, this volume provides an outline of the tax risks of M&A transactions and explains the approaches to executing tax due diligence. In addition, coverage of transfer pricing, foreign tax regimes, and structuring related issues provides an insight into the breadth and diversity of the discipline.