

*Guido Martinelli*  
*Certified Public Accountant*  
*Certified Auditor*

***Personal data***

**Name:** Dott. Guido Martinelli

***Education and studies***

Degree in Economics and Business, legal economic syllabus at the Faculty of Economics and Business of the University of Naples “Federico II” and enrolled in the Register of Certified Public Accountants and Auditors of Rome.

After graduating, participated in the Master in Fiscal Law on the fiscal regime and income of companies, organised by the Centro Studi of the “Il Fisco” magazine in cooperation with the “Ezio Vanoni” Higher School of Economics and Finance of the Ministry of Finance.

***Particular professional experience***

**CORPORATE OPERATIONS**

- Legal consulting on cooperate operations in general;
- Formation of companies, branches, representative offices for foreign companies in Italy;
- Purchase/sale of companies and equity holdings;
- Feasibility studies and application of company restructuring operations including mergers, contributions, spin-offs, conversions, liquidation of companies and entities, planning and implementation of company acquisitions;
- Participation at meetings and assistant to Administrative Boards

**FISCAL CONSULTING AND PLANNING**

- Consulting for physical persons and corporate entities addressing all fiscal aspects and issues;
- Studies and planning for optimisation of the burden of direct and indirect taxes;
- Fiscal consulting correlated with strictly legal consulting, in extraordinary company operations such as acquisitions, mergers, spin-offs, assignments and liquidation, tax and legal audits:
- Drafting of requests for refunds of taxes and contributions not due;
- Tax and administrative assistance for the staff or employees of foreign companies;
- Fiscal studies, appraisals and planning concerning real property assets, successions and donations
- Assistance in managing relationships with administrative offices

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## **CONSULTING AND LEGAL ASSISTANCE IN TAX MATTERS**

- Representation and defence of taxpayers in litigation with administrative bodies and before bodies of the tax process of all types and at all levels;
- Formulation of inquiries to the financial administration, requests for ratings, interpellations and settlements.

## **DUE DILIGENCE SURVEYS**

- Surveys regarding the legal and economic status of target companies;
- Preparation of due diligence reports for companies that buy and sell companies, business units or parts of their assets;
- Examination of corporate documentation and that relating to real property and contracts;
- Monitoring and examination of administrative and judicial proceedings.

## **ACTIVITIES AS STATUTORY AUDITOR**

- Member of the Board of Statutory of private and also multinational companies;

## **ART, CULTURE, ENTERTAINMENT AND NO PROFIT**

- Assistance to companies wishing to benefit from the tax relief offered to companies that finance, sponsor or invest in cultural or scientific activities or events;
- Assistance in the setting up of cultural associations or artistic and cultural promotion companies.

### ***Professional experience***

Currently:

Cooperation with the NCTM Associates Legal Firm of Rome in the fiscal team where he provides consulting for public/private and also multinational companies; with specific expertise in tax issues and routine problems and also within the framework of restructuring, merger and concentration operations.

Previously

Cooperated with STUDIO LEGALE E TRIBUTARIO AGNESI – SERPIERI & Associati becoming a partner in January 2005.

### **Foreign languages**

Good knowledge of English, both written and spoken.

Signature (illegible)