

# Michael Graf

## Partner



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## Overview

Michael Graf is a partner in Dentons' Frankfurt office and Co-Head of the European Tax practice. He is an MBA (Diplom-Kaufmann), a lawyer admitted to the German Bar and a certified tax advisor. He specializes in tax law and mainly advises multinational corporations with respect to their national and international tax questions. His advice comprises tax optimized structuring, monitoring tax field audits, filing administrative appeals as well as representing clients before finance courts and the Federal Finance Court (Bundesfinanzhof). Furthermore, he advises on tax optimized structures in connection with M&A deals.

## Experience

- **Leading European insurance intermediary:** Advising on tax and tax litigation matters.
- **Leading European consumer electronics retailer:** Advising on tax litigation matters.
- **US multinational:** Advising on VAT issues in connection with intra community supplies.
- **German bank:** Advising on the EU law conformity of the German CFC rules.
- **Multinational automotive supplier:** Advising on transfer pricing matters including tax litigation.
- **Airline:** Advising on tax structuring opinions regarding the acquisition and post-acquisition restructuring of two competitors.
- **German bank:** Advising regarding the enforcement of corporate income tax credit.
- **Various clients:** Advising on tax and financing structures.
- **Various clients:** Advising with regard to tax litigation on the valuation of shares in connection with an IPO.
- **Various clients:** Advising on tax structuring on numerous M&A transactions.
- **Various clients:** Advising on private equity fund formations.

# Recognition

Michael is recognized as “outstanding” with his counsel being “straightforward, practical and reliable” by *The Legal 500 2011/2012*.

# Insights

## Articles

- Co-author, “Overview of Regulatory and Tax Aspects of Crowdfunding Germany,” *Derivatives & Financial Instruments*, 2014
- Co-author, “Make the Right Choice – Tax Considerations for Foreign Investors in German Real Estate,” *Immobilienmanager Special Edition* 3/2014
- “Voraussichtlich dauernde Wertminderung bei festverzinslichen Wertpapieren,” *Neue Zeitschrift für Gesellschaftsrecht* 34/2011
- “Zu den Auswirkungen ausländischen Gesellschaftsrechts auf das deutsche Steuerrecht,” *Neue Zeitschrift für Gesellschaftsrecht* 10/2011
- “Kurzkommentar zum BFH-Urteil I R 6/07 – Abkommensrechtliche Behandlung von Vergütungen für die Überlassung von Live-Fernsehübertragungsrechten,” *Betriebs-Berater* 30/2009
- “Verbesserungen mit Fußangeln – Neuerungen im Doppelbesteuerungsabkommen mit den USA,” *Unternehmeredition Steuern & Recht*, 2009
- “The indirect influence of the European Court,” *International Tax Review* 2008/2009
- “Die Zinsschranke ist eine Schönwetter-Regelung,” *Börsenzeitung* 239/2008
- “Kurzkommentar zum BFH-Urteil I R 33/04 – Regelungsbereich des Freistellungsverfahrens gemäß § 50 d Abs. 1 Satz 2 EStG 1997,” *Betriebs-Berater* 21/2006
- “Kurzkommentar zum BFH-Urteil V R 16/03 - Kein Leistungsaustausch bei Aufnahme eines atypisch stillen Gesellschafters in AG gegen Bareinlage,” *Betriebs-Berater* 14/2005

## Books

- Co-author, “Entstrickung und Wegzug“, “BilMoG – Forschung und Entwicklung“, “Brennpunkte der Umsatzsteuer“, “Europarechtliche Entwicklungen im Steuerrecht“, “Funktionsverlagerung und OECD Guidelines Business Restructuring“, “Steuerliche Finanzierungsgestaltung (Fonds, Derivate, Hybride Finanzierung)“, *Haarmann Jahrbuch Steuern* 2010
- Co-author, “Fußangeln in der Vertragsgestaltung – Bedeutung des Steuerrechts bei PPP-Projekten“, *Public Private Partnership in Deutschland*

# Activities and Affiliations

## Presentations

Michael was a speaker at the yearly tax law seminar of the working group of certified specialist lawyers for tax law in Wiesbaden from 2009 until 2012. He was also a panelist at the 2011 IFA Congress in Paris and a lecturer on tax law at the summer school of the University of Frankfurt’s Institute for Law and Finance.

## Prior and Present Employment

- Partner, Dentons, Frankfurt, 2013 to date
- Partner, Haarmann Partnerschaftsgesellschaft, Frankfurt, 2008-2013
- Associate, Allen & Overy, Frankfurt, 2004-2008
- Associate, KPMG, Frankfurt and New York, 2003-2004

## Areas of focus

### Practices

- Tax
- Tax in Germany

### Industry sectors

- Financial Institutions
- Insurance
- Private Equity
- Retail
- Private Equity in Germany

### Issues and opportunities

- Global tax guide to doing business in...

## Education

- Legal clerkship, 2002-2004, Würzburg and Schweinfurt
- University of Würzburg, 2002, MBA, (Diplom-Kaufmann)
- University of Würzburg, 2000, Legal studies

## Admissions and qualifications

- Admission to the Bar, Germany, 2004
- Certified Tax Advisor, Germany, 2007

## Languages

- English
- German