



THE FIRM | Profile

Founded in Pesaro in 1974 by Achille Marchionni, the firm evolved throughout the 1980s, becoming Marchionni & Partners after a decade of professional partnership. In addition to the founder, the firm's other partners are Claudio Sanchioni, Daniela Marchionni and Claudia Marchionni.

Among its organization of thirty people, the firm counts four partners, night associates and various employees with proven experience and expertise.

Marchionni & Partners is organized by specialty areas in which professionals and dedicated staff work together to optimize the value and quality of services offered to the clients.

We focus on tax, corporate and legal consulting for medium and large companies. We further specialize in management of extraordinary transactions for corporate reorganization and business group restructuring.

Tax litigation, managed by a multidisciplinary group of chartered accountants and lawyers, is yet another area in which our firm specializes.

About our international network - HLB International

Marchionni & Partners is a member of HLB International and founding partner of HLB Italy. Formed in 1969, HLB International is the 12th largest network of independent firms worldwide. The network comprises member firms in over 150 countries, which collectively have over 1,900 partners with 17,000 staff in 600 offices.

Member firms provide clients with a comprehensive and personal service relating to auditing, taxation, accounting and general and financial management advice.

As member of HLB International the firm is able to collaborate with tax professionals of other countries to develop a detailed international tax planning for its clients.



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THE FIRM | Clients

Our firm's clients include industrial and commercial companies of all sizes, from all sectors, operating both nationally and internationally.

We offer these clients a wealth of experience ranging from consulting to litigation services in commercial, corporate, tax and legal areas.

Over the years, we have also acquired extensive experience in consulting to individuals for various needs, including tax law, contracts, real estate law and estate planning.

THE FIRM | Client relations

We handle our client relations directly thanks to our moderate size, thus ensuring qualified and personalized service.

Relationships with our clients are simultaneously maintained by a firm partner and an associate, who becomes the client's secondary point of contact. Working together closely, they act as the interface between the client company and the firm's various specialty services.

PRACTICE AREAS | Introduction

The acquired experience, developed specializations and various professionals allow Marchionni & Partners to offer tax, business, corporate, bankruptcy and legal assistance.

The firm operates primarily in the consulting sector using a proactive and innovative approach, paying attention to developments and opportunities offered by both market and legislation.

Tax law and tax planning	30%
Corporate law and business contracts	30%
Mergers, acquisitions and corporate reorganization	20%
Tax and legal litigation	20%

PRACTICE AREAS | Domestic and international tax law and tax planning

The firm offers domestic and international tax consulting services through personalized assistance to both listed and unlisted companies.

Assistance in tax matters includes regular consulting and tax planning for extraordinary transactions and corporate restructuring.

In addition, the firm's professionals additionally offer clients assistance with tax litigation before the competent courts,, as well as before the Tax Authorities with regards to the presentation of tax rulings.

The services offered are fully tailored to the specific needs of each client. Marchionni & Partners periodically sends out an informative newsletter to update clients on the latest important changes to domestic and European tax laws. For companies that prefer to manage their tax needs internally, the firm offers timely clarification on any tax matter.

- Domestic and international tax consulting
- Tax consulting regarding extraordinary corporate transactions
- Tax consulting regarding corporate restructuring and business group reorganization



- Tax litigation
- Filing of annual tax returns
- Tax due diligence
- Assistance to companies during tax audits
- Presentation of tax rulings before the Tax Authorities
- Voluntary disclosure for Italian taxpayer
- Tax planning

PRACTICE AREAS | Corporate law and business contracts

The firm has acquired solid experience assisting and consulting both commercial and corporate enterprises.

Marchionni & Partners handles all aspects of corporate law, assisting companies through incorporation and start-up as well as defining governance structures that meet the needs of the business and reflect the will of the shareholders. The firm is also available to provide assistance with general business operations.

The firm offers consulting and assistance with the treatment, execution and settlement of contracts as well as preparation of deeds, private deeds and preliminaries. Furthermore, Marchionni & Partners is available for any other contractual services regarding the acquisition, sale or exchange of going concerns, ownership stakes, shares, assets or individual assets in addition to the withdrawal and exclusion of business partners.

- Governance agreements
- Contract assistance
- Business contracts
- Corporate consulting
- Shareholders' agreements

PRACTICE AREAS | Mergers, acquisitions and corporate reorganization

Over the years, Marchionni & Partners has acquired specific consulting experience with regard to extraordinary corporate transactions and business group reorganization.

The M&A assistance involves transaction structuring, including tax and accounting aspects, due diligence and preparation of contractual documentation.

- Share acquisition and sale
- Mergers, splits and business contributions
- Corporate reorganization
- Spin-off and outsourcing of activities

PRACTICE AREAS | Tax litigation

Marchionni & Partners has developed extensive experience in tax litigation.

The firm assists the clients from the beginning of a tax audit and throughout the entire tax litigation process. In addition to providing clients with information about defense and procedural strategies, the firm constantly updates them in real time about the development of their cases.



The firm also ensures preparation of motivated appeals, as well as tax assistance throughout Italy whether before the Tax Authorities or the Provincial and Regional Taxation Commissions and the Italian Supreme Court.

- Assistance and representation before Tax Authorities
- Consulting regarding the taxpayer's line of defense
- Client defense before Tax Courts at every level
- Recourse to measures to avoid tax litigation

PRACTICE AREAS | Bankruptcy law and proceedings

Marchionni & Partners offers assistance with business insolvency and bankruptcy proceedings in general (for example, arrangements with creditors, bankruptcy, recovery action, admission of debts in bankruptcy proceedings, etc.) with the clear-cut objective of responding quickly, negotiating effectively and offering our clients optimal solutions.

The firm additionally offers consulting services to companies facing crisis situations, helping them in negotiations with financial entities and with the preparation of restructuring and debt consolidation projects.

- Assistance with insolvency proceedings
- Debt restructuring and bankruptcy proceedings
- Solutions for business crises

PRACTICE AREAS | Civil law

The firm provides judicial and extrajudicial assistance in civil matters, particularly regarding issues of credit recovery, disputes involving contracts, leases, condominiums, people and family, inheritance and civil liability.

The firm's lawyers personally aid clients before the Courts of Pesaro, Urbino and Rome.

- Litigation services
- Extrajudicial assistance
- Inheritance disputes
- Corporate and contractual services both nationally and internationally
- Division of inheritance
- Gifts
- Credit recovery
- Labour disputes

PRACTICE AREAS | Civil litigation

The firm handles civil, commercial and corporate disputes, including those regarding governance structure, management liability, shareholder/partner litigation, as well as banking, credit recovery and unfair competition disputes.

Marchionni & Partners additionally offers assistance with contractual arbitral and judicial proceedings.

The firm's lawyers personally aid clients before the Courts of Pesaro, Urbino and Rome.



- Litigation services
- Assistance with arbitral and conciliation proceedings
- Participation in arbitration panels
- Credit recovery legal services
- Drafting of injunctions

PRACTICE AREAS | Accounting consulting

Marchionni & Partners offers consulting services to both listed and unlisted companies aiming to solve accounting problems through the preparation of financial statements.

The firm is also able to offer clients complete accounting and administrative assistance through its own accounting and tax data processing service company - Conser Srl.

- Assistance with the preparation of financial statements
- Consulting regarding Italian and international accounting principles
- Preparation of prospectus memorandums
- Bookkeeping

PROFESSIONALS | Professionals

Marchionni & Partners consists of lawyers, chartered accountants and auditors, who provide highly qualified legal, tax, corporate and audit consulting, offering the necessary professional support to start, develop and manage business activities.

Founding Partner

Achille Marchionni

Partners

Claudia Marchionni

Daniela Marchionni

Claudio Sanchioni

Associates

Cristina Amadori

Ivano Antonioli

Eros Battistoni

Raffaella Bernabucci

Simona Corsini

Elisabetta Demo

Matteo Fosca

Federico Giordano

Nicole Magnifico

Roberto Pierleoni

Employees

Daniela Gabucci

Andrea Sanchioni

Of Counsel

Pietro Picozzi

PARTNERSHIP | Conser S.r.l. – Accounting and tax data processing

The firm uses the services of Conser S.r.l. - owned by the firm's partners and associates - for the processing of accounting and tax data.



CONTACTS | Offices



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WE ARE AN INDEPENDENT MEMBER OF
THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK

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