



***MANSOUR CONSULTING CPA FIRM &
FORENSIC INVESTIGATION***

7248 BASSWOOD DRIVE
WEST CHESTER, OHIO, 45069

PHONE: (513) 779-4200 *FAX: (513) 779-6060

JBMCPA@OUTLOOK.COM

WEB: WWW.MANSOURCPA.COM

OUR COMPANY MOTTO

"LEAVE NO CLIENT STANDING ALONE"

JOSEPH B. MANSOUR, CFE, CPA, CEO, CFO

- ***CERTIFIED FRAUD EXAMINER, CFE, - DESIGNATION
RECOGNIZED WORLDWIDE by ACFE * FIGHTING FRAUD
GLOBALLY***
- ***FORENSIC investigator & EXAMINER *FRAUD* TAX* CIVIL*
CRIMINAL***
- ***CPA LICENSE * OHIO * KENTUCKY * CALIFORNIA***
- ***DIRECTOR LITIGATION SUPPORT * CERTIFIED PARALEGAL,
AACP***

***FOUR BBA'S IN BUSINESS
*ACCOUNTING * FINANCE
MANAGEMENT * MARKETTING***

***OUR MISSION TO THE PUBLIC
*DETERMINING VALUE * INVESTIGATING FRAUD****

OVERALL OBJECTIVE TO PROVIDE TOP QUALITY SERVICE
AT AN AFFORDABLE PRICE & TO HELP MEET YOUR GOALS

FRAUD OBJECTIVE TO PROVIDE *FRAUD INVESTIGATIONS,
PREVENTION AND DETECTION.*

TAX SERVICE OBJECTIVE TO HELP YOU UNDERSTAND

**YOUR TAX OBLIGATIONS, PAY ONLY THE TAXES YOU OWE
AND TO RESOLVE YOUR TAX PROBLEMS BY APPLYING THE
TAX LAWS WITH INTEGRITY & FAIRNESS TO YOU & THE
GOVERNMENT.**

CURRICULUM VITAE ***FIRM BACKGROUND***

Our CPA firm started in 1977 in Tax Defense against the IRS and Public Accounting Practice. Our specific goal is to defend the public against the IRS with vigor. Our company motto is “LEAVE NO CLIENT STANDING ALONE”. Our mission to the public is stated above. Our Firm provides the following Services:

- **Litigation Support- Designed to assist in all areas of litigation**
- **Specialist in Resolving IRS Tax Problems & Controversies- Designed to assist in solving IRS Problems at Administrative Level thru IRS Appeals, in U.S. Tax court, U.S. District Court and U.S. Court of Claims**
- **Forensic Tax Accounting & IRS Tax Issues- Designed to insure correct reporting- “Mission: Pay Only The Tax You Owe”.**
- **Forensic Fraud Investigations-prevention & Detection- Designed to stop company theft & losses. To increase your Profits.**

- **Forensic Valuations for Business & Individuals-**
Designed to assist business in recognizing their value in a competitive market & Advance
- **Forensic Cost Analysis-** Designed to evaluate internal business operations leading to improving “Efficiency & Productivity”
- **Tax Preparation for Corporations, Partnerships, Limited Liability Companies (“LLC”) , Sole Proprietorships, and Individuals**
- **Payroll Service & Compliance Audit to Insure Reporting Requirement to IRS**
- **Business Consulting-** Designed to assist business in all areas of operations- leading to the accomplishment of the business objectives
- **Marketing & Sales Promotion-** Designed to improve business productivity and company profits
- **Financial Analysis with Estate Planning and Investment Analysis –** Designed to preserve wealth

EDUCATION AND PROFESSIONAL CREDENTIALS

- **United States Air Force Four Years’ Service (NATO), Honorable discharge, with two additional years in United States Air Force Reserves -Personnel & Business Administration.**

- **Bachelor of Business Administration; University of Cincinnati; December, 1976. Major: Accounting.**
- **Bachelor of Business Administration; University of Cincinnati; June 1975. Majors: Finance, Management, & Marketing. Minor: Insurance**
- **Continuing professional education of at least 45 hours annually since 1977, and 60 hours since 1994.**
- **State of Ohio Public Accountancy License since 1977.**
- **Certified Public Accountant since January 1994.**
- **CPA License to Practice in Ohio -Current.**
- **CPA License to Practice in Kentucky -Current.**
- **CPA License to Practice in California on hold.**
- **Certified Fraud Examiner, CFE since February 2008 current.**
- **Notary Public for the State of Ohio-Current**
- **IRS Practice & Procedures- License to Practice before the IRS –Current**
- **Certified Paralegal, AACP - Current**
- ***SPECIALIZING IN SOLVING IRS CONTROVERSIES***
 - **At IRS Administrative Level-From Examinations stage, to Collections, IRS Appeals, in U.S. Tax Court, U.S. District Court & U.S. Court of Claims**
 - **Defended Trust Fund Cases (“100% Penalty”) Before the IRS, 26 U S C 6672.**

- **Represented Docketed Cases in Tax Court during the Appeals Review.**
 - **Testifying in U.S. Tax Court Cases- U.S. District Court, & U.S. Court of Claims**
 - **Represented Employment Tax Cases- Independent Contractor Issues- Wage Issues- BWC Issues**
 - **Testifying in other courts in various Business Issues- Tax Issues -Marital Dissolutions- Shareholder Disputes**
-
- ***PARTICIPANT IN ACCOUNTING CONFERENCES ANNUALLY SPONSORED BY THE OHIO SOCIETY OF CPAS, & THE AMERICAN INSTITUTE OF CPAS IN CLUDES***
 - **Advanced Business Formations**
 - **Business Valuations**
 - **Entity Selection, Examination of Legal, & Taxation of , Limited Liability Companies, Partnerships, Corporations C & Sub-S, Sole Proprietorships as to Advantages & Disadvantages**
 - **Limited Liability Companies, Legal & Taxation**
 - **Corporations, C and Sub-S, Legal & Taxation**
 - **Partnerships, Legal & Taxation**
 - **Sole Proprietorship, Legal & Taxation**
 - **Litigation Support Service, Legal, Ohio Civil Procedures, Ohio Rules of Evidence**
 - **Marital Dissolution**

- **Tax Planning Federal & State, Individuals, Corporations, Partnerships.**
 - **Estate Planning, individuals & Business Successions**
 - **Industry Financial Analysis**
 - **Forensic Accounting, Fraudulent Reporting & Concealed Assets**
 - **Advanced Forensic Accounting, Fraud Investigation and Detection**
 - **Emerging Trends in Fraud Investigation & Prevention**
 - **Fraud Detection & Deterrence in Private Industry**
 - **Fraud Investigative Techniques- Truth or Deception**
 - **Financial Statement Fraud Investigation & Analysis Leading to Revealing “How the Books were cooked”**
 - **Changes in U.S Payment System with Effect on Business & the Economy**
 - **Case Law Study on Perpetration of Fraud with Cause & Effect on Business & Resolution as to Prevention of Losses**
 - **Evaluation of Internal Controls for Business**
 - **Resolving Disputes with the IRS – Individuals & Business**
-
- ***SEMINAR INSTRUCTOR FOR THE INTERNAL REVENUE SERVICE SINCE 1997, TEACHING COURSES INCLUDES***
 - **Entity Selections as to proper business formations.**

- **Legal and the tax implications for the Sole Proprietorships.**
 - **Legal and the tax implications for Partnerships.**
 - **Legal and the tax implications for Corporations (C) & Sub-S.**
 - **Legal and the tax implications for Limited Liability Companies.**
 - **Understanding the IRS Collection Process.**
 - **Compliance with IRC Code on Record keeping requirements.**
 - **Understanding the Examination Procedures.**
 - **Understanding Appeals Procedure before the IRS.**
 - **Rights of Taxpayers under the Taxpayer's Bill of Rights (TBR).**
-
- ***PARTICIPANT IN CONTINUING LEGAL EDUCATION SPONSORED BY THE CINCINNATI BAR ASSOCIATION (CBA) & AMERICAN BAR ASSOCIATION (ABA)***
 - ***NEW LAWYER TRAINING, CBA- SUBJECTS INCLUDES***
 - **Fundamentals of Fee Agreement, Time and Billing.**
 - **How to be A Successful Lawyer; Client Relationships; Improving Listening.**
 - **Working Effectively with Support Staff.**
 - **Understanding Legal Continuing Education.**
 - **Civility and Ethics; Ohio Code of Professional Responsibility.**

- **Professionalism Issued by Supreme Court of Ohio; Attorney Code of Conduct; Judicial Code of Conduct.**
- **Trust Fund Account (IOLTA).**
- **Civil Litigation Basics; Intro State Courts; First District Court of Appeals; Federal Courts; U.S. Court of Appeals for the Sixth Circuit, U.S. District Court.**
- **Collection on Judgment; Creditor's Rights FDCPA.**
- **Real Estate Law; Title Insurance; Domestic Relations; Probate; Resources.**
- **Successfully Advising Small to Midsize Business; Business Plans; Licensing Issues, Tax Issues Federal, State; Entity Selections; Buy Sell Agreements.**
- **Skills Training; Ethics in Negotiations of Disputes- Ohio Code and Model Rules.**
- ***ADVANCED TECHNIQUES OF DIRECT & CROSS EXAMINATIONS LITIGATION- (ABA).***
- ***ATTORNEY-CLIENT & WORK PRODUCT PRIVILEGE FOR TAX PRACTICE (ABA).***
- ***CRAFTING THE WINNING ARGUMENT-LITIGATION-(ABA).***
 - **Identify Goals- Focus Decision Maker- Gather Data.**
 - **Developing the Logical, Ethical and Emotional Appeal.**
 - **Mediation- Manner of Presentation- Medium-Arrangement and Style.**
 - **The Trial- Presentation Engage Audience- Refute Opposing Points- Delivery Enhance Communication**

- ***THE TRIAL LAWYER- WHAT IT TAKES TO WIN-
AUTHOR DAVID BERG- LITIGATION (ABA).***
 - **The Art of Persuasion Every Trial Lawyer's goal.**
 - **Pre-Trial Preparation- Informal & Formal Discovery**
 - **Jury Studies & Graphics**
 - **Voir Dire- Jury Selection**
 - **Opening Argument- Goals & Structure**
 - **Killer Cross- Goals –Fundamentals & Mastering
Unresponsive Witnesses**
 - **Preparing & Presenting Witnesses**
 - **Closing Arguments- Goals- Overcoming Opposition-
Powerful Closing**

- ***ACT LIKE A LAWYER- KEY TO SUCCESS - (CBA).***

- ***CURRENT REAL ESTATE LAW DEVELOPMENT (CBA).***

- ***CURRENT ISSUES IN BUSINESS LAW (CBA).***
 - **Ethics 2000 Rules & The business attorney-
Changes in ABA Model Rules of Professional
Conduct**
 - **Credit Enhancements- Special collateral-
Commercial Lending**
 - **Legal Issues Affecting Corporate Directors**
 - **Current E-Commerce Legal Issues Affecting
Business**

- ***APPELATE PRACTICE & PROCEDURE (CBA).***
 - **Practitioners Practice & Procedure in the 6th Circuit and First District.**
 - **Panel discussion with First District Court of Appeals Judges**
Honorable Rupert A Doan- Honorable Sylvia Sieve Hendon-
Honorable Lee H. Hildebrandt Jr.- Honorable Mark A Painter

- ***SOUTHWESTERN OHIO TAX INSTITUTE (CBA).***
 - **Partnership & LLC Formations with tax consequence**
 - **Corporate Tax Update- Recent Cases Rulings & Legislation**
 - **Ohio's Commerce Activity Tax – Application to Clients**
 - **Criminal Tax Matters- Major Tax Crimes- CID Investigation Techniques- Steps in Criminal Tax Case & Federal Sentencing Guidelines**
 - **Ethics Circular 230 & Professionalism**

- ***YOUR COMING TO MY COURT ROOM (CBA).***
 - **Avoiding Transition from State to Federal Court**

- **Expert Witness-Techniques for Successful Examination**
- **Motion Practice-Case Management-Discovery-Trial Settings**
- **Professionalism -Discovery –Opening & Closing Statements- Current evidentiary issues**
- ***ADVOCACY SERIES PARTS I & II (CBA).***
 - **Effective Use of Written Discovery- Depositions Procedures**
 - **Witness Preparation- Jury Instructions- Professionalism**
 - **Proving Damages- Effective Presentation of Scientific Evidence through Expert Witness- Direct & Cross Examination- Voir Dire**
 - **Effective Opening Statements- Closing Arguments**
- ***CRIMINAL LAW (CBA).***
 - **Nuts & Bolts of Felony Case**
 - **Pre Arrest- Arrest—Diversion- Indictment-**
 - **Motions to Suppress- Discovery Motions**
 - **Alibi- Plea or Trial Setting- Pre Trial- Trial**
- ***LEGAL WRITING TO PERSUADE (CBA).***
 - **The Legal Writer – Second Edition by Honorable Judge Mark Painter**

PROFESSIONAL AFFILIATIONS

- **American Institute of Certified Public Accountants (AICPA)**
- **American Institute of Certified Public Accountants Alliance for Tax Practice PCPS (AICPA-PCPS)**
- **Association of Certified Fraud Examiners (ACFE)**
- **AICPA Association of Business Valuation (ABV)**
- **AICPA Association of Litigation Support Services**
- **AMERICAN BAR ASSOCIATION (ABA)**
 - **ABA- Business Law Section**
 - **ABA- Litigation Service Section**
 - **ABA- Health Law Section**
 - **ABA- Labor & Employment Law**
 - **ABA- Taxation Section**
 - **ABA- Partnership & LLC Committee**
 - **ABA- S- Corporation committee**
 - **ABA- Closely Held Business Committee**
- **OHIO STATE BAR ASSOCIATION (OSBA)**
 - **OSBA- Corporate Counsel Section**
 - **OSBA- Estate Planning, Trust & Probate Section**
 - **OSBA- Labor & Employment Law Section**
 - **OSBA- Litigation Section**
 - **OSBA- Real Property Law Section**
 - **OSBA- Solo, Small Firms & General Practice Section**

- **OSBA- New Lawyers Section**
- **Ohio State Bar Association Practice Committees:**
 - **Corporate Law; Federal Courts & Practice; Federal Taxation**
 - **Negligence Law; Taxation Law**
- **CINCINNATI BAR ASSOCIATION (CBA)**
- **Cincinnati Bar Association Practice Committees:**
 - **Alternative Dispute Resolution; Business Law; Taxation Law**
 - **Labor & Employment Law; Real Property Law; Small Firm Practitioners**
 - **Court of Common Pleas Committee; Court of Appeals Committee, First District.**
 - **Municipal Court Committee; Administrative & Finance Advisory Board Committee.**
 - **New Lawyers Section**
 - **Speaker's Bureau**
- **OHIO SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS (OSCPA)**
 - **Ohio CPA Referral Service**
- **Dayton Membership Initiative Program of Certified Public Accountants**
- **Miami Membership Initiative Program of Certified Public Accountants**

- **Cincinnati Membership initiative Program of Certified Public Accountants**
- **AMERICAN ALLIANCE OF PARALEGALS INC.**

***LITIGATION SUPPORT & LEGAL EDUCATION
INDEPENDENT CERTIFIED PARALEGAL, AACP***

- **SINCE 1994- developed and provided Litigation Support Services TO INCLUDE**
 - **FORENSIC ACCOUNTING**
 - **FORENSIC FRAUD EXAMINATIONS**
 - **FORENSIC TAX ACCOUNTING & IRS TAX ISSUES**
 - **FORENSIC VALUATIONS & COST ANALYSIS**
 - **INDEPENDENT PARALEGAL SERVICE**
- ***LEGAL EDUCATION IN VARIOUS COURSES THROUGH CPE & SEMINARS INCLUDES***
 - **Ohio Civil Rules of Practice and Procedures.**
 - **Rules of Practice Common Pleas Court, Butler County.**
 - **Rules of Practice Common Pleas Court, Hamilton County.**

- **Rules of Practice Common Pleas Court, Warren & Clermont County.**
- **Federal Rules of Practice and Procedures.**
- **U S Tax Court Rules of Practice and Procedures.**
- **Federal Rules of Evidence**
- **Ohio Rules of Evidence**
- **Tax Court Jurisdiction Procedure and Practice.**
- **Invoking US District Court and Court of Claims in re: claims for refund.**
- **Ohio Pretrial Litigation**
- **Contract law, Property Law, Corporation Law, Partnership Law, Ohio Limited Liability Law.**
- **Substantive Tax Law as related to the IRC Code, IRC Regulations, Revenue Rulings and IRM Procedures, Court Opinions, Treasury Decisions, Letter Rulings, Appeals, Legal Memorandums and Technical Advise Memorandums.**
- **Code of Professional Responsibility (ABA).**
- ***INDEPENDENT PARALEGAL EXPERIENCE INCLUDES***
- **Assisted Attorneys in the following areas in Civil Court Actions as an Independent Paralegal:**

- **Preparation of the filing of the initial complaint, Filing Answer and Counterclaims. This includes:**
 - **Interviewing Witnesses, Analyze & Digest Legal**
 - **documents, investigated facts, Perform legal & factual**
 - **Research, Drafted Pleadings, Legal Memoranda & Briefs,**
 - **Maintained Corporate Minute Books & Resolutions, for**
 - **Corporations and Limited Liability companies.**
 - **Analyzed Legal Issues of Shareholder disputes.**
 - **Analyzed Legal Issues of Buy Sell Agreements.**
 - **Analyzed Legal Issues of Offer & Acceptance of Real Estate Contracts, Buy Sell Agreements & Business Contracts.**
- **Preparation of Interrogatories, Admissions, and Production of Documents.**
- **Preparation of Deposition questions, and exhibits.**

- **Preparation of Summary Judgments with exhibits.**
- **Preparation of Jury Trials in assisting counsel on the business and tax issues with Preparation of Tax Returns.**
- **Preparation of Bench Trials in assisting counsel on business and tax issues with the Preparation of Tax Returns.**
- **Preparation of Appeals.**
- **Researched & Drafted Appeals to the First Appellate District and to the 12th Appellate District.**

***EXPERIENCE AS CFE, CPA FORENSIC
ACCOUNTANT- FINANCIAL- TAX- FRAUD
INVESTIGATOR- VALUATIONS- LITIGATION
SUPPORT.***

- ***COST, FINANCIAL ANALYST & AREA CONTROLLER*** –
Ford Motor Company, 1977 to 1981, Specializing in Labor, Overhead, Cost Analysis, Variance Analysis, Budget Planning and Forecasting, and Profit and Loss Reporting.

- *PUBLIC ACCOUNTANCY LICENSE SINCE 1977- CERTIFIED PUBLIC ACCOUNTANT SINCE 1994-* Working with Small business in various business and Tax Issues, Such as Internal Controls, Profit Analysis, Tax Advice, Consultations Individuals & Businesses, Entity formations with the Tax implications, Solving IRS Controversies from the Examination stage through the Collections and Appeals stage. Testify in various courts as Expert.
- *ASSISTED IN TAX COURT CASES, AND US DISTRICT COURT CASES*, Expert Witness in Tax Deficiency and Refund Issues.
- *IRS REPRESENTATION- INDIVIDUALS & BUSINESSES EXAMINATIONS, COLLECTIONS & IRS APPEALS DIVISION*
These cases include Income, Refund Claims, Responsible Person 100% Penalty (referred to as Trust Fund ,26 U.S.C. 6672), Collections Issues, Federal Liens, Wage Garnishments, Bank Seizures, Offers in Compromise, Payroll Taxes, Non Filed Tax Returns, Settlements, Asset Seizure and more.
- *PERFORM VALUATIONS AND COST ANALYSIS* - for Individuals, Small Business, and Estates & Trusts.

- **LITIGATION SUPPORT- Expert Witness Testimony, Uncover Hidden Assets, Marital Dissolution, Buy Sell Agreements, IRS Controversies and Shareholder Disputes.**
- **RECEIVER IN BANKRUPTCY CASE- Appointed as Receiver in Bankruptcy case for Debtor in Possession in Chapter 11 case to operate, and report financials to US Bankruptcy Court.**
- **FORENSIC ACCOUNTANT-Utilizing the skills in my field of Accounting, Financial Transactions, Auditing, Criminology, Fraud Investigations, Legal Elements of Fraud, & Taxation such as the application of generally accepted accounting principles, auditing and or tax standards to issues being litigated in the court system. Examples of applications are: Business Valuations, Personal Injury computation of damages, Property Valuations in Marital Dissolutions, Fraud Investigation & Detection, Development & Application of legal knowledge & skills.**
- **FORENSIC FRAUD INVESTIGATOR & EXAMINER- Utilizing the skills in my field of Accounting, Financial Transactions, Auditing, Criminology, Fraud**

Investigations, Legal Elements of Fraud, & Taxation which includes Accounting & Financial reporting, Examinations of Financial Statements, operations systems of businesses, Internal controls, Taxation as related to fraud , Taxation correct reporting to IRS, Fraud Detection, Forensic Accounting, Loss Prevention, & Development & Application of legal knowledge & skills.

- ***FORENSIC TAX ACCOUNTANT***- Utilizing the skills in my field of Accounting, Financial Transactions, Auditing, Criminology, Fraud Investigations, Legal Elements of Fraud, & Taxation such as Substantive Tax Law as related to the IRC Code, IRC Regulations, Revenue Rulings and IRM Procedures, Court Opinions, Treasury Decisions, Letter Rulings, Appeals ,Technical Advise Memorandums, Legal Memorandums and Development & Applications of legal knowledge & skills.
- ***VARIOUS STATE AND LOCAL CASES***- in Ohio, Kentucky, and California -relating to Tax Controversies in Income, Employment Tax issues, Trust fund, BWC Issues and other tax controversies.

INDUSTRY EXPERIENCE

- ATTORNEYS
- AUTOMOTIVE
- CONTRACTORS
- GENTLEMAN'S CLUB
- FRANCHISEES
- FOOD SERVICE
- CONSTRUCTION
- INSURANCE INDUSTRY
- FITNESS INDUSTRY
- CONSULTING SERVICES
- REAL ESTATE
- COMPUTER SERVICE
- MEDICAL PRACTICE
- SOFTWARE COMPANIES
- MORTGAGE BROKERS
- NUTRITION INDUSTRY
- ENTERTAINMENT
- RECEIVERSHIP
- ACCOUNTING
- FINANCE
- MANAGEMENT
- MARKETING
- ELECTRICIAN
- MARTIAL ARTS

*COURT CASES WITH TRIAL & DEPOSITION
TESTIMONY CAN BE PROVIDED UPON REQUEST*