



ACCOUNTANTS, CONSULTANTS, & BUSINESS VALUATORS

**MARK S. GOTTLIEB CPA, PC**  
**MEDIA RESOURCE GUIDE**

Mark S. Gottlieb, CPA, PC  
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[www.msgcpa.com](http://www.msgcpa.com)

An open invitation to all Media Professionals.

For timely and professional perspectives on many of today's major business issues contact MSG CPA's. Whether you are a journalist looking for information for an article or a conference coordinator seeking presenters, we can provide valuable knowledge on topics including, but not limited to, general business, accounting, forensic investigations, business valuation, litigation support, taxation, and economic development.

National speaker and expert Mark S. Gottlieb CPA/ABV, CVA, DABFA, MST is frequently interviewed and quoted by the print, television and radio media.

Our website also provides press releases, firm information, technical articles, and industry studies that may be relevant to your project. The content of our website is regularly updated, so please feel free to visit [www.msgcpa.com](http://www.msgcpa.com) often.

If your interests lie within our area of expertise, we would be more than happy to assist you.

**Feel free to contact our office for immediate assistance at:**

**Tel: 516-829-4936**

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## ACCOUNTANTS, CONSULTANTS, & BUSINESS VALUATORS

### **ABOUT OUR FIRM**

Mark S. Gottlieb, CPA PC (MSG CPA'S) is distinguished as one of New York's premier business valuation and litigation support firms. Our practice is devoted exclusively to providing attorneys and their clients with a diverse continuum of forensic accounting, business valuation and litigation support services. The dedication, insight, and attention to detail of our staff not only meet, but often exceed our client's expectations.

Every client obtains the personal involvement of a team of experienced professionals. Engagements are carefully planned and reviewed to ensure that they proceed in a timely and professional manner.

There are many important considerations involved in choosing a financial service provider including the quality of the business relationship. Since most of our engagements entail great emotion and significant financial consequences, we are sensitive to these issues and make every effort to treat our clients with the highest degree of care and respect.

Since 1989 our firm has grown in size, depth and wealth of resources. This commitment to excellence has allowed us to earn the respect of our peers, as well as the legal community for which we serve. The pillar of our success and reputation has been our ability to match our skills with the objectives and needs of those who seek our services.

We are frequently appointed as a neutral expert by the court. This honor is not taken lightly, or without the burden to perform at each stage of the engagement.

We welcome the opportunity to be of service to you.

### **BUSINESS VALUATION SERVICES**

How much is that business worth? The answer to this question may have a variety of consequences. Businesses are frequently valued in divorce cases, business disputes, tax matters, and a variety of other legal and business contexts.

Our expertise in accounting, taxation and economics provides our clients with business strategies and solutions that work. There is no cookie-cutter approach here. Our clients



depend on our comprehensive knowledge of valuation theory; our ability to focus on industry specific valuation drivers; and to understand the financial performance of the subject company.

Regardless of your need, when the valuation of business is an issue, we can provide an independent, knowledgeable, and credible valuation to withstand the scrutiny of the taxing authority, the courts, and others.

We regularly provided valuation services for the following situations:

- Allocation of Purchase Price
- Bankruptcy and Reorganization
- Buy-Sell Agreements
- Charitable Gift Planning
- Divorce
- Economic Damage Calculations
- Gift and Estate Tax Planning
- Insurance Claims
- Mergers and Acquisitions
- Pursuing and/or Defending Litigation
- Shareholder Disputes...and more

While we are often retained to prepare a full written report, we also prepare modified reports for business transactions and litigation matters.

For matrimonial matters we also perform the Enhanced Earnings Capacity Calculation of an individual's license, degree, or specialized training.

## **LITIGATION SUPPORT**

When faced with a myriad of challenges in preparing a case, you may need to address financial, tax, and accounting issues. Proper guidance in these areas is critical to presenting your point of view. We can help you identify these issues and enhance your ability to use them in a prudent and strategic manner.

From sorting through cumbersome data, to analyzing significant financial and tax ramifications, our efforts will enable you to organize and quantify pertinent financial information. Litigation support from an experienced firm is not only important, but often essential to the service you provide your clients.

Input from MSG CPA's allows attorneys and their clients to address issues before they become obstacles and to present them in a clear, organized and accurate manner. If necessary, we also provide expert witness testimony.



Our efforts before trial are often as important as during the trial itself. We often assist in the discovery process by developing document requests, helping prepare interrogatories, conduct interviews, assist in pre-trial depositions, and review and critique opposing counsel's financial expert reports.

## **FORENSIC ACCOUNTING INVESTIGATIONS**

Mark Twain once said, "There are two times when you should not speculate-when you can afford it, and when you can't."

The goal of a forensic engagement is to prepare an analysis to eliminate the need to speculate. We roll up our sleeves and dig a deep to disclose the less obvious. Taking on the roles of forensic auditors and investigators, we decipher and uncover those transactions and personnel activities that may have intentionally or unintentionally adversely affected an individual, business or organization.

The clarity and credibility of our findings provide the focus and attention to detail that is often required.

In divorce cases, attorneys commonly turn to us to provide forensic accounting services. These services assist in identifying missing assets, transfers of funds, underreporting of sales & income, and search for dissipation of marital assets.

In other matters, we follow and investigate the trail of those suspected of committing fraud and other criminal acts; such as discovering hidden assets, fraudulent conveyances, embezzlement, etc.

The role of our forensic team varies by project, circumstance and purpose. These matters may include investigating business transactions, tax investigations, economic crime investigations, civil litigation support, specialized audits, and even terrorist investigations.

## **RECORD RECONSTRUCTION**

There may be times when you are presented with a set of books or records that make no sense at all. There may also be instances when no records exist. These circumstances often require the reconstruction of a business's or individual's accounting records.

Record reconstruction may be required to prepare financial statements, tax returns, court exhibits, or insurance reimbursement. The need for record reconstruction sometimes stems from tragedy, but is more often an indication of neglect, or of more serious concerns.



Depending upon the engagement, record reconstruction may be used to facilitate other forensic work, such as, bank deposit analysis, receipts and expenditure analysis, or net worth reconstruction. A complex undertaking, record reconstruction is just one of the many areas of expertise maintained by our firm.





## ACCOUNTANTS, CONSULTANTS & BUSINESS VALUATORS

### MARK S. GOTTLIEB **Curriculum Vitae**

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#### **PROFESSIONAL EMPHASIS**

An accomplished forensic accounting and business valuation specialist with expertise in record reconstruction and litigation support, Mark S. Gottlieb is renowned for the meticulous preparation and comprehensive research he brings to all of his professional engagements. He is also frequently appointed by many distinguished judges of the State of New York to provide these services and provide expert testimony.

Managing the Business Valuation and Litigation Support Group at Mark S. Gottlieb, CPA, PC (MSG), Mr. Gottlieb leads his team of highly qualified professionals in conducting forensic accounting examinations, independent business and professional practice valuations, calculations of enhanced earnings capacity relating to professional licenses and degrees, and a continuum of financial and economic analysis.

In addition to his CPA, Mr. Gottlieb has achieved many professional accreditations. He is Accredited in Business Valuation (ABV) from the American Institute of Certified Public Accountants, a Certified Valuation Analyst (CVA) from the National Association of Certified Valuation Analysts, and a Diplomate of the American Board of Forensic Accounting (DABFA) from The American College of Forensic Examiners. He earned the Master of Science Degree in Taxation, and is the recipient of the Certificate of Educational Achievement in Business Valuation from the American Institute of Certified Public Accountants.

Mr. Gottlieb has lectured extensively to many governmental agencies and professional organizations on accounting, tax, economic development, valuation/appraisal issues, and related topics. These agencies and organizations include the Internal Revenue Service, the New York State Department of Taxation and Finance, the New York State Department of Labor, the numerous New York State Bar Associations. Mr. Gottlieb is also an adjunct professor at New York Law School.



Mr. Gottlieb is a member of many professional organizations including the American Institute of Certified Public Accountants, the New York State Society of Certified Public Accountants, the National Association of Certified Valuation Analysts, the American College of Forensic Examiners, and the Institute of Business Appraisers.

His business acumen and insight have often been quoted in prominent publications and he has also appeared on broadcast media. These publications include *Crain's New York Business*, *New York Newsday*, and *Home Office Computing*. His broadcast media interviews include *Bloomberg Morning News* and *The Morning Show*.

### **EDUCATION, PROFESSIONAL LICENSES & DESIGNATIONS**

Mark S. Gottlieb is a Certified Public Accountant (CPA), Certified Valuation Analyst (CVA), and Diplomate of the American Board of Forensic Accounting (DABFA). He earned a Master Degree in Taxation; and is a recipient of the Certificate of Educational Achievement in Business Valuation from the American Institute of Certified Public Accountants.

Prior to forming MSG, Mr. Gottlieb was employed by the international accounting and consulting firms of Ernst & Whinney and Coopers & Lybrand. In both instances, he was staffed and trained in the New York City offices.

The following is a listing of Mr. Gottlieb's numerous educational and professional credentials:

- Master of Science - Taxation; Long Island University, May 1993
- Bachelor of Business Administration - Accounting; Adelphi University, May 1983
- Certified Public Accountant (CPA) - State of New York, March 1987
- Accredited in Business Valuation (ABV) - American Institute of Certified Public Accountants, June 2006
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- Certified Valuation Analyst (CVA) - National Association of Certified Valuation Analysts, November 1995
- Diplomate of the American Board of Forensic Accounting (DABFA) - American College of Forensic Examiners, October 1997
- Certificate of Educational Achievement (CEA) in Business Valuation - American Institute of Certified Public Accountants, August 1996



## PROFESSIONAL MEMBERSHIPS

- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants
- National Association of Certified Valuation Analysts
- American College of Forensic Examiners
- Institute of Business Appraisers
- Association of Certified Fraud Examiners

## COMMITTEE MEMBERSHIPS

- New York State Society of Certified Public Accountants-Mediation & Arbitration Committee (2002)
- Bar Association of Nassau County-We Care Fund (2000 to Present)
- Five Towns Community Chest (Treasurer) (2001)
- Great Neck Chamber of Commerce (2000 to 2002)
- Great Neck Lawyers Association (1999 to 2002)

## LECTURE SUMMARY

Mr. Gottlieb frequently lectures on many subjects, including but not limited to, accounting, tax, economic development, and valuation/appraisal issues. Most notably, he has authored the course “*Forensic Accounting for Business Appraisers*”, which is being taught throughout the country by the Institute of Business Appraisers.

- NY Law School – (Adjunct Professor, Current)
- International Business Brokers Association, Inc. – *Forensic Accounting for Business Appraisers* (2005)
- Institute of Business Appraisers – *Forensic Accounting for Business Appraisers* (2004 to Present)



- Institute of Business Appraisers – *Forensic Accounting In Divorce Engagements* (2005 to Present)
- Brooklyn Bar Association – *Forensic Accounting: An Overview for The Practicing Attorney* (September 2003)
- Queens County Bar Association - *Forensic Accounting: An Overview for The Practicing Attorney* (September 2003)
- Suffolk County Bar Association - *Forensic Accounting: An Overview for The Practicing Attorney* (October 2003)
- Nassau County Bar Association - *Forensic Accounting: An Overview for The Practicing Attorney* (October 2003)
- C.W. Post, Accounting & Tax Institute – *Forensic Accounting Opportunities for CPA's* (December 2003)
- New York State Society of CPA's, Litigation Support Committee (Nassau County) – *Appraising Law Firms* (September 2002)
- Nassau County Bar Association – *Appraising Law Firms* (May 2002)
- Long Island University Tax Institute – *Business Valuations for Estate & Gift Tax* (December 2001)
- Richmond County Bar Association – *Valuing Professional Practices and Licenses* (November 1999)
- Nassau County Bar Association – *Business Valuations for Estate & Gift Tax*
- Suffolk County Bar Association – *All About Appraisals: An Aid for Litigators*
- Pace University - *Estate Planning* (Adjunct Professor, Summer 1997)
- Internal Revenue Service - *Small Business Tax Workshop* (1990 to 2001)
- NY State Department of Taxation and Finance - *Tax Workshop* (1990 to 2001)
- NY State Department of Labor- *Self-Employment Program Training* (1990 to 2001)
- NYC Department of Business Services - *Getting Down To Business Forum*



- Business Outreach Center - *Methods of Valuing a Business*
- Brooklyn Economic Development Corporation - *Entrepreneurial Assistance Program*
- SouthShore PPO, Inc. - *Advanced Issues of Managed Care & What It Means to Physicians Practicing in NY*

## **PUBLICATION CONTRIBUTIONS**

Mr. Gottlieb is frequently interviewed and quoted in various newspaper and magazine articles with respect to varying tax, accounting, valuation/appraisal and economic development issues.

- Mason-Draffen, Carrie. "Tracking Down Wrong Numbers Forensic Accountants Are Increasingly On The Case Uncovering Corporate Misdeeds.", Newsday, July 27, 2003, pp. F4.
- Aron, Laurie Joan. "Accounting for Tastes: Firms Vary the Mix.", Crain's New York Business, June 12, 2000, pp. 26.
- Carey, Patricia M. "IDing Contractors and IRS Obsession.", Crain's New York Business, July 24, 1995
- Carey, Patricia M. "What's the IRS Holdup?". Home Office Computing, February 1996, pp. 38.
- Flamm, Matthew. "When Firms Sit on Tax They Cross a Fine Line.", Crain's Small Business, March 1995, pp. 4, 16.
- Gabriel, Frederick. "Banks See Fall Off in Small Firm Loans.", Crain's New York Business, June 10, 1996
- Gabriel, Frederick. "BONY Breaks Big Push to Lure Small Business.", Crain's New York Business, October 2, 1995
- Gabriel, Frederick. "Chase Slashes Banking Fees for Small Business.", Crain's New York Business, July 29, 1996
- Gabriel, Frederick. "Citi Banks on PC Product to Lure Small Businesses.", Crain's New York Business, October 7, 1996
- Goff, Lisa. "By Setting up Spending Plan, Owners Can Cash in on Success.", Crain's New York Business, September 1996



- Goff, Lisa. "Don't Rush To Spend Windfall.", Crain's New York Business, February 1996
- Goff, Lisa. "Simple Plan May Lead to Easy St.", Crain's New York Business, December 9, 1996
- Hirsch, Michael. "Network Strives to Rebuild Industrial Base.", Crain's New York Business, September 1, 1997, pp. 16.
- Kleinman, Susan. "Accountant's New Practices Put Price on Businesses.", Crain's New York Business, September 28, 1998, pp. 14.
- Malik, O.P. "Outfits Ride Coattails of Acquisition Fever.", Crain's New York Business, July 24, 1995
- Murray, Caryn Eve. "Starting Your Own Business.", New York Newsday, April 3, 1992, pp. 29.
- Trager, Cara S. "No ifs, ands or UBTs in City? Mayor Wants to Curb Tax.", Crain's New York Business, March 10, 1997

## MEDIA APPEARANCES

Mr. Gottlieb has appeared on various television and radio programs for interviews with respect to accounting, tax, and business valuation issues. Some of his appearances include the following:

- Bloomberg Morning News-June 1995  
Mr. Gottlieb was interviewed to discuss whether a balanced budget or tax cut would best stimulate the economy.
- The Morning Show-March 1997  
Mr. Gottlieb was interviewed to discuss Mayor Rudy Giuliani's proposal to curb the New York City Unincorporated Business Tax.

