

# SOLUTIONS BEYOND THE OBVIOUS

## Firm Overview



TRONCONI SEGARRA  
& ASSOCIATES<sup>LLP</sup>

Certified Public Accountants  
Business Consultants

## Introducing Tronconi Segarra & Associates

*Solutions Beyond the Obvious.* More than a theme line, it's the philosophy that Tronconi Segarra & Associates' partners adopted many years ago to convey how they, and all Firm associates, serve and work with our clients...providing more in-depth information to our clients, taking a closer look at our clients' business activities, inquiring about more than just accounting, auditing and tax matters, ensuring that our most senior level professionals are intimately involved in every client engagement, and tapping into the unique, collective expertise and experience of all of our associates to develop innovative ways to assist our clients in achieving their objectives.

Over the years, our clients have told us that our solutions have made a difference in their businesses and given them the confidence to take the next steps – acquire a new business, expand a plant, open a new branch, prepare to sell, hire additional employees, secure external financing, develop an executive compensation program, and more. In other words, grow, prosper and provide opportunity to numerous stakeholders...employees, vendors, customers...even the cities and towns in which they do business.

This is what makes our Firm different. A practiced commitment to put our clients first. A dedication to maintain the highest ethical standards. A belief that the trust we have earned from our clients is more precious than gold. And a desire to constantly improve, challenge ourselves, and do better each and every day.

## Facts and Figures

- Full-service Certified Public Accounting/Business Consulting firm, offering traditional accounting, auditing and tax services, plus specialized services including, but not limited to, outsource services (CFO, tax director), state & local tax consulting, transaction advisory services, Canadian/international business consulting and compliance services, business valuations, fraud & forensic accounting & auditing, and internal audit/risk assessment.
- Serving clients in a wide range of industry sectors, including, but not limited to, manufacturing, higher education, retail food, healthcare, entertainment/gaming/hospitality, wholesale/distribution, franchisees, chemicals, defense contracting, school districts, municipalities and governmental entities, and small businesses.
- 150 Firm members, including nearly 70 CPAs. Many of our associates hold additional certifications and designations, including but not limited to, Masters in Business Administration (MBA), AICPA ABV (Accredited in Business Valuation) and Certified Fraud Examiner (CFE).
- 22 partners and 11 principals in our team of senior management professionals, many of whom have large, national CPA firm experience.
- Many are members of the American Institute of Certified Public Accountants (AICPA), the New York State Society of Certified Public Accountants (NYSSCPA) and several other professional organizations as well.
- Participant of the AICPA triennial Peer Review Program. Our most recent peer review resulted in a rating of "Pass," with no letter of comment, the highest peer review rating conferred by the AICPA.

Learn more by visiting [www.tsacpa.com](http://www.tsacpa.com).

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- Foodservice
- Utilities

To learn more about Tronconi Segarra & Associates, contact Jim Segarra, Managing Partner, at 716.633.1373, or visit us at [www.tsacpa.com](http://www.tsacpa.com).



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# SOLUTIONS BEYOND THE OBVIOUS

## Small Business Services



## Small Business Services

When selecting a CPA firm to assist with the numerous financial issues that impact your small or start-up business, it is essential to work with a firm you can trust. One that will deliver on its promises, respect your needs and wishes, and embrace the vision you hold for your business.

Through our dedicated Small Business Department, Tronconi Segarra & Associates has been helping small business owners thrive and prosper for over 30 years. We tailor our services to meet your specific needs so that you receive – and pay for -- only the services you want. Each client has the flexibility to modify the type and volume of services they need in accordance with their potentially varying business needs. And we offer a streamlined approach to delivering services to you. While different skilled professionals from our Small Business teams may provide services to you from time to time, we strive to coordinate the amount of communication and contact that you receive from us so that you receive just the right amount of service from us that works for you – no more, no less.

Our Small Business Department team of professionals provides the following services, including, but not limited to:

- Preparation and filing of business and personal income tax returns
- Bookkeeping/general ledger accounting (monthly, quarterly or annually)
- General business consulting
- Financial statement compilations
- Entity selection and structuring
- Business plan development assistance
- Financial proformas
- Accounting system analysis, consultation and training

Should you need services from other Tronconi Segarra & Associates departments, your Small Business advisor will be happy to coordinate access to such services for you.

Along with the experience and expertise of our professionals, we leverage technology to help us serve our small business clients efficiently and conveniently. You have the option of using our secure, encrypted email system and another secure, encrypted file transfer system to send and receive important documents with your Tronconi Segarra & Associates advisor with ease and peace-of-mind. Our web site is updated frequently to provide you with articles that provide practical assistance to run your business, including our quarterly newsletter written specifically for the needs of our small business clients. Our professionals use state-of-the-art laptop computers and sophisticated software, including virtual private network connectivity (VPN), that allows them to work in your internet-enabled office, store or plant should the need arise.

Our Small Business Department professionals strive to make your experience working with them convenient, flexible and productive.

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To learn more about Tronconi Segarra & Associates Small Business Services, contact any one of our Small Business Department partners at 716.633.1373; or visit us at [www.tsacpa.com](http://www.tsacpa.com).



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# SOLUTIONS BEYOND THE OBVIOUS

## Bookkeeping Services



## Bookkeeping/General Ledger Services

Whether you are an entrepreneur preparing to launch your business, a third-generation family business, or a business somewhere in between, Tronconi Segarra & Associates can assist you in improving, supplementing or outsourcing your bookkeeping and general ledger needs.

We offer a wide range of services that you can access à la carte, or we can create a tailored package of services to suit your needs for the short or long-term. Our experienced bookkeeping and general ledger specialists will apply best practices to your business and help you with the most appropriate services and solutions you may need: setting up an accounting system with proper procedures and practices; assisting your current staff who may be backlogged or in need of additional training; or acting as your outsourced accountant/bookkeeper for whatever period of time is needed. Tronconi Segarra & Associates offers you the right amount of flexibility and resources so you can focus on serving your customers and running your business.

Our general ledger specialists are available to help you create practical, actionable strategies that will assist you in meeting your goals, allow you to know your financial status at any time, generate financial reports that will aid you with short and long-range planning, and generate financial information that may be required by any third parties you work with such as banks, bonding companies, minority partners, or other stakeholders.

The bookkeeping/general ledger services that we offer include, but are not limited to:

- Account reconciliation
- Amortization/depreciation schedules preparation
- Business registration
- Financial statement preparation
- Form 1099 processing/filing
- General ledger/bookkeeping set-up and maintenance
- Payroll assistance
- Sales tax preparation/filing
- Software selection/implementation/training
- Staff training

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## Personal Income Tax Services



## Individual Tax Services

One of the most important benefits an individual can realize by engaging Tronconi Segarra & Associates to prepare his/her income tax returns is peace-of-mind, knowing that every effort has been expended in identifying and exploring tax-saving and wealth-retaining opportunities.

Over 40 tax professionals in our Firm are focused exclusively on providing income tax services to our clients, including federal, New York State and the other 49 states (as well as commonwealths and territories). In addition, we can assist with personal tax compliance for aliens and expatriates and provide advisory services regarding application of U.S. and foreign bi-lateral tax treaties for U.S. citizens living or working abroad.

We meet with our clients throughout the year so that we can stay abreast of changes and events occurring in their lives, and then incorporate that information into our ongoing personal tax planning for them. Many tax strategies can only be implemented in the year in which certain changes and events occur, so it is critical that we keep in close communication with our clients all year long to allow the maximum amount of time to perform research and calculate various scenarios to identify which would ultimately be the most advantageous for our clients.

Throughout the year, as well as during the actual tax return preparation, our tax professionals consider numerous issues that could have an impact on a client's tax obligation, including but not limited to: projections to determine whether a client will be subject to the Alternative Minimum Tax (AMT) and how to best minimize AMT; retirement planning strategies; stock-based compensation planning; whether at-risk or passive activity rules can be utilized, strategies that can be utilized in a divorce action; utilizing Health Savings Accounts (HSAs) to reduce taxable income; and payment planning to minimize tax and underpayment penalties. Further, we research a client's unique circumstances to identify even more strategies that can be considered to help minimize the tax obligation.

We also have significant experience assisting our individual income tax clients with estate and trust planning matters. Often, we work hand-in-hand with a client's or a family's attorney and/or wealth manager to establish a strategy for achieving the client's/family's goals for the disposition of assets and the minimization of tax obligations, both during life as well as for future generations.

As your trusted advisor, we can work in conjunction with your attorney, wealth manager, insurance advisor and governmental taxing authorities to ensure that all aspects of your financial life work together in harmony toward achieving your personal short-term and long-term goals for generations to come.

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To learn more about our tax compliance and planning services for individuals, please contact a Tronconi Segarra & Associates Small Business Department Advisor by calling 716.633.1373; or visit [www.tsacpa.com](http://www.tsacpa.com).



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## Franchisee Services



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Owning and/or operating a franchise can place high demands on your time. Tronconi Segarra & Associates LLP assists franchisees by providing solutions that help you operate your business efficiently. Our experience working with both start-up (single location) and mature (multiple location) franchisee businesses means that our services can be tailored to meet your specific needs and goals.

Our Franchisee Department team of professionals provides the following services, including, but not limited to:

- Providing assistance with business plans, choice of entity, and other start-up business issues
- Recommending and assisting with the implementation of a bookkeeping and/or accounting system that operates side by side with your point of sale system
- Providing outsource bookkeeping services to ensure timely and accurate financial information for use in management decision making and reporting to franchisors
- Providing income and sales tax compliance and planning services
- Designing retirement plans to provide immediate tax savings and long-term benefits to you and your employees
- Assisting with multi-state tax issues
- Providing succession planning and implementation strategies
- Preparing financial reports to meet the requirements of franchisors, lenders, investors, and other stakeholders
- Assistance with obtaining financing through the preparation of appropriate financial reporting packages

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