



**We support the
Gulf Coast Builders
Exchange and the Home
Builders Associations of
Sarasota and Manatee**



C. Ray Burnett III CPA

CPA Consultants PA

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**FIRM PHILOSOPHY
CPA CONSULTANTS PA**

“Arranging”

In the words of Judge Learned Hand ~

*“Over & over again courts have said
there is nothing sinister in so
“arranging” one’s affairs to keep
taxes as low as possible. Everybody
does so, rich or poor, and all do right,
for nobody owes more tax than the law
demands; taxes are enforced exaction,
not voluntary contributions.”*

Quote from the honorable Judge Learned Hand, Justice, Appellate Court of the United States.

This “arranging” is where tax returns get more complicated. Our fees may be higher than other Firms because we take the time to arrange your affairs to keep your taxes as low as reasonably possible.

Limited liability companies, real estate, trusts, limited partnerships, C and S corporations, tax-free exchanges, pension and profit sharing plans, estates, international ~

We advise as to the correct tax structure for your business ventures. We “arrange” your business structures.

Complex problems
require sophisticated
solutions

CPA Consultants PA
Sarasota and Bradenton, Florida, USA
Certified Public Accountants
And Consultants

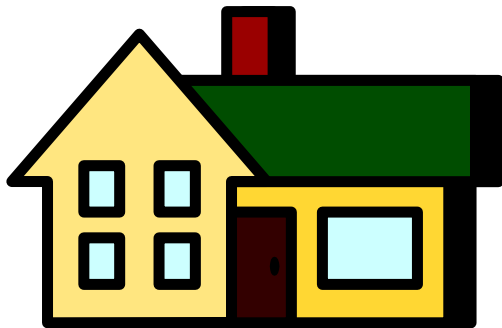
**Construction
Brochure**



CPA Consultants PA

Who can we help? Our experience includes the construction fields of:

- Developers
- Commercial builders
- Residential builders
- Architects
- Fencing contractors
- Air conditioning and heating
- Aluminum contractors
- Electrical contractors
- Environmental contractors
- Engineering
- Landscaping
- Masonry contractors
- Nurseries & landscaping
- Plumbing
- Road builders
- Site work



What can we do for you? We can help you gain control of your finances through our management advisory services:

- Audited and reviewed financial statements
- Bonding requirements
- Percentage of completion
- Income taxes
- Job costing
- IRS audits
- Training for accounting systems
- Form of doing business (corporate, partnership, LLC/LLP, joint ventures)
- Retirement and estate planning
- Multi-state taxation issues
- Bank loan requirements
- Valuations and pensions

Biographies of Certified Public Accountants

C. Ray Burnett III CPA

Ray Burnett has twenty five years experience as a Certified Public Accountant. Ray specializes in construction accounting, corporate, individual, estate, LLC, and partnership taxation and business financial statements.



Member: American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Life Director Home Builders Association of Manatee County; Home Builders Association of Sarasota; Past President Four H Foundation of Manatee County; Leadership Manatee Alumnus

Lori Gyson CPA

Born in Frankfort, Michigan, Lori began her accounting career in 1984 with the CPA firm of Tuori and Miedona in Muskegon, Michigan. Lori graduated with a Bachelor of Business Administration degree from Davenport College in Grand Rapids, Michigan in 1995 and became a CPA in 1997. She moved to Holmes Beach, Florida in 2002.



We understand the construction industry