

## 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. We take the time to arrange your business structures to keep your taxes as low as legally and reasonably possible. We also keep in mind that your assets may need protection from potential creditors.

We can work with your financial team which may include the Estate Tax Attorney, Investment Manager, Business Attorney, Insurance Planner, and Internal Accounting Department. The goal of your financial team is to protect, preserve, and eventually transfer your wealth to your heirs.



**CPA Consultants PA**

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**CPA Consultants PA**  
**SARASOTA, FLORIDA, USA**  
**Certified Public Accountants  
and Consultants**

**Firm  
Brochure**



**CPA Consultants PA**

## Services

**Individual Income Tax/Planning**

**Corporate LLC Tax/Planning**

**Estate & Trust Tax/Planning**

**International Taxation**

**Technology Companies**

**Asset Preservation Planning**

**IRS Representation**

**Financial Planning**

**Foreclosure/Short Sale Tax**

**Financial Statements**

**Business Consulting**

**FBAR/FATCA**

**Accounting Systems**

**Private Foundations**

**Tax Deferred Exchanges**

**Percentage Completion Financial Statements**

**Oil and Gas Taxation**

**FIRPTA**

**IRS and Social Security Payroll Issues**

**Charitable Trusts**

**Trust Accounting**

**Mergers**

**US Territories**

**Construction Companies**

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### **Biography**

#### **C. Ray Burnett III CPA**

*Ray Burnett has thirty two years experience as a Certified Public Accountant. Ray specializes in: Corporate, Individual, Estate, LLC, and Partnership Taxation; Management Advisory Services; Entity Structure; Accounting Systems. Graduate: University of Florida, 1977; Member: American and Florida Institute of CPAs; Life Director Home Builders Association of Manatee County; Ray is a Personal Financial Specialist, as designated by the American Institute of CPA's.*

#### *Bradenton Office*

*1101 9th Ave West, Bradenton FL 34205  
By Appointment*