



BAGELL, JOSEPHS, LEVINE & COMPANY, L.L.C.

Certified Public Accountants & Business Consultants



**Creative Partners**  
Who Always Think  
**Outside the Box**



## Why We're Here

**At Bagell, Josephs, Levine & Company, L.L.C. we take pride in the firm's ability to apply our knowledge, experience, communication skills and innovation to help clients with meeting their business challenges and achieving financial success. Our clients consider us a part of their team and a trusted advisor.**

We differentiate ourselves from our competitors in the marketplace with a structure and size that enables us to provide the attentiveness and personalized service of a local firm with the resources and experience of a large regional firm.

## About Our Services

### Public Companies / SEC

- Annual Audits of Publicly Traded Companies
- Quarterly Reviews of Financial Statements
- Taking Private Companies Public
- Reverse Mergers and Acquisitions
- Pro Forma Financial Statements
- Management, Discussions and Analysis
- Knowledge of Emerging Task Force Issues
- Internal Controls / Compliance with Sarbanes-Oxley
- Reviewing Replies to SEC Comment Letters

### Management Advisory

- Operational and Organizational Development
- Financial Management
- Real Estate Cost Segregation Studies
- Profit Enhancement Analysis
- Business Valuation Services
- Succession Planning
- Estate Planning
- Cash Flow Projections
- Outsourced Financial Staffing
- Employee Stock Option Plans
- Purchase and Sale of Businesses
- Evaluation of Internal Controls
- Risk Assessment and Management
- Preparation of Business Plans
- Debt and Equity Financing Analysis / Assistance

### Tax

Bagell, Josephs, Levine & Company, L.L.C. believes year-round quality tax planning and preparation is essential to your financial success. Our goal is to help you implement effective strategies to minimize your federal and state tax liabilities.

You can rely on us to utilize our years of experience to provide you with some of the following services:

- Federal, State, and Local Tax Planning & Compliance
- Multi-jurisdictional Tax Consulting
- Business Entity Consulting
- Transaction Structuring
- Estate, Trust, and Gift Planning

### Audit and Assurance

- Audit - An intensive examination with the highest level of assurance
- Review - Some analytical procedures conducted with limited assurance
- Compilation - Based upon client information provided and used primarily for internal use

### Litigation Support

- Wrongful Employee Discharge Cases
- Loss Profit Damage Quantification
- Analysis of Personal Injury Claims and Settlements
- Financial Projections and Modeling
- Divorce
- Fraud Investigations
- Expert Witness Testimony on Accounting, Tax and Economic Matters
- Patent Infringement
- Shareholder / Partner Dispute Resolution
- Breach of Contract Claims
- Settlement Negotiations

### IRS Tax Problem Resolution

- IRS and State Audits
- Offer in Compromises
- Wage Garnishments
- Bankruptcy
- Delinquent Tax Returns
- IRS Bank Levies
- Freedom of Information Requests
- IRS Payment Plans
- Penalty Abatement
- Collection Appeals
- Innocent Spouse Relief
- Expiration of Statutes
- Multi- State Tax and Nexus Issues
- Sales & Use Tax Audits

# A Proactive Approach To Meet Your Business Challenges



## Firm Partners

### Carl H. Bagell, Managing Partner



Carl H. Bagell has over 30 years experience in the public accounting profession. In addition to his managing partner responsibilities he leads the firm's tax department. Mr. Bagell concentrates his practice in the area of taxation, and has extensive experience in the negotiation and settlement of federal, state, and local tax audits and controversies.

### Neil Levine, CPA



Neil Levine has spent over 20 years in public accounting. His experience includes consulting for both privately held and public companies to help them achieve their financial goals. Neil currently manages the firm's Public Companies / SEC practice. He has organized quality control and ensures that the firm complies with the regulations of the PCAOB.

### Marc G. Nochimson, CPA



Marc Nochimson has over 25 years of experience of providing auditing and accounting services to both public and privately held businesses. His experience includes a diverse clientele in the high tech field, manufacturing, retail, not for profit (A-133 and Yellow Book), construction and real estate industries.

### Glenn M. Josephs, CPA



Glenn Josephs has over 30 years of experience providing accounting and Management Advisory services. In addition to offering extensive tax planning, Glenn is responsible for the firm's Litigation Support services, as well as special projects involving intricate forensic matters. He is widely recognized as a resource and expert witness for many of the region's leading law firms in matrimonial, criminal and civil cases.

### David Firestone, CPA CrFA CFE



David Firestone has over 20 years of experience as a CPA, he has done extensive work in the areas of tax planning, forensic accounting, internal control systems, internal audit programs, business valuations and management advisory consultation.

### Ciro Adams, CPA



Ciro Adams has over 20 years of public accounting experience, Ciro concentrates his audit practice in the areas of stock offerings and registration statements, SEC and NASD financial reporting, and the performance of due diligence procedures on acquisitions, private placements and venture fund investments. These clients include large corporations as well as small companies and individual entrepreneurs.

## Memberships



RSM McGladrey Network

**RSM McGladrey Network**  
An Independently Owned Member

Bagell, Josephs, Levine & Co., L.L.C is proud to have been chosen to be a member of the RSM McGladrey Network, the national accounting firm association of RSM McGladrey, which serves clients' needs from more than 130 offices nationwide. As part of the RSM McGladrey Network, we give you access to the resources, experience, and professional knowledge base of a national organization while still providing the level of service and attention that only a locally owned, independent accounting firm can offer.

With Bagell, Josephs, Levine & Co., L.L.C., you not only have one of the most respected accounting firms in LOCATION working for you, you also have all the advantages of a network that's built on the foundation of RSM McGladrey and McGladrey & Pullen. For more than 75 years they've been providing tools and resources that help entrepreneurs thrive, and together they make up the fifth largest accounting and consulting firms in the nation. On top of this you have the resources of more than 90 other Network members, creating a professional knowledge base unmatched in the areas of wealth management, consulting, tax services, and industry expertise

Bagell, Josephs, Levine & Co., L.L.C. is also able to support your international efforts as a correspondent of RSM International, an affiliation of independent accounting firms in 70 countries across the globe. Our relationship allows us to call on professionals who have mastered a broad range of international disciplines including financial management, human resources, operations, and marketing.



### Members of:

- American Institute of Certified Public Accountants (AICPA)
- SEC Practice Section of the AICPA (SECPS)
- New Jersey Society of Certified Public Accountants
- Pennsylvania Institute of Certified Public Accountants
- Florida State Board of Accountancy

**A Qualified Firm**  
With Over 150 Years of  
**Combined Experience**

## Clients

Bagell, Josephs, Levine & Company retains clients with personal service, dedication to integrity and creative problem solving that leads to financial success. Many of our clients have been with us since the beginning, and our #1 source of new business is referrals from them.



BJL & Co. was instrumental in helping me grow my business from humble beginnings. They are loyal, and you know they're giving you 100%. Over the years, their advice has helped me become a more successful businessman. I refer other people to BJL & Co., and they later thank me for telling them about this great firm.



—Rick Millan, real estate investor and retail entrepreneur

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