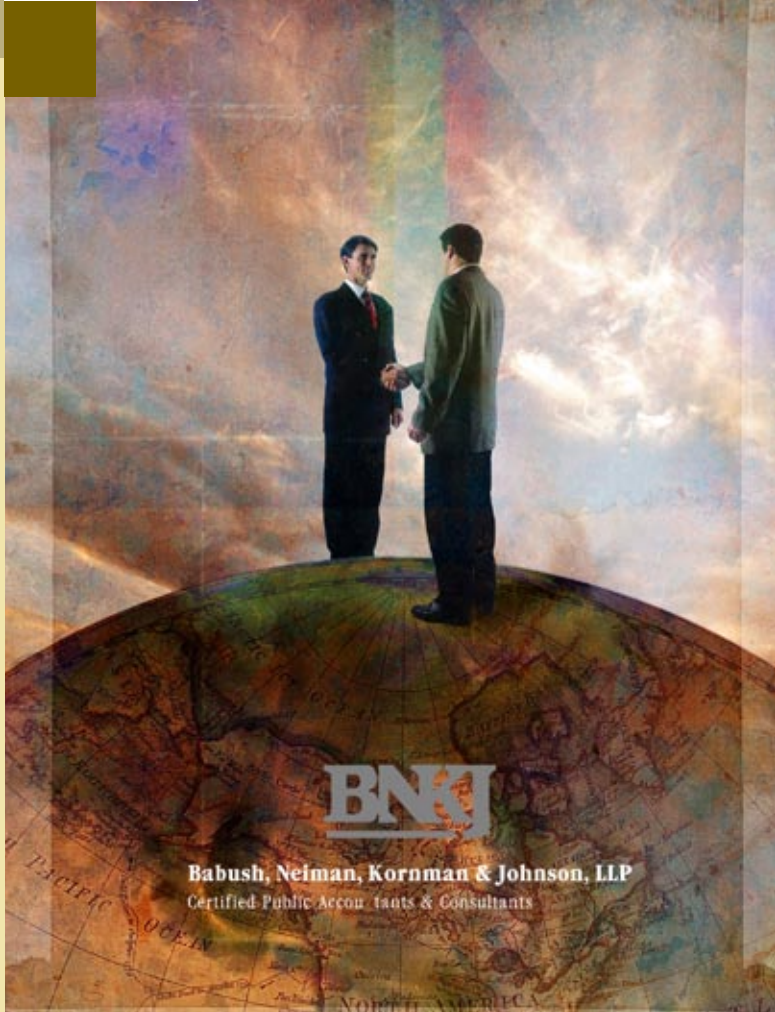


Project Work

Accounting and Tax Project Work
for Public and Private Enterprises

Help with your seasonal work and special projects, so you can get the work done and keep your internal headcount where it should be.



Babush, Neiman, Kornman & Johnson, LLP
Certified Public Accountants & Consultants

ABOUT BNKJ

■ As a member of the American Institute of Certified Public Accountants, our accounting and auditing practice is subject to peer review. We have always received **unqualified opinions**, which is the highest designation awarded.

■ *The Atlanta Business Chronicle* consistently ranks BNKJ in **Atlanta's top 25 CPA firms**. We are big enough to offer very high end services, and small enough to provide impeccable service and competitive rates.

■ We are members of **Kreston International**, giving us worldwide reach in most principal cities.

■ We have one of the best **employee** retention rates in our profession.

■ We have one of the best **client** retention rates in our profession.

We can assist your company with

COMPREHENSIVE

TAX SERVICES

Federal tax compliance/planning
State and local tax compliance/planning
Amended return projects
Apportionment data for returns
Earnings and profits studies
Fixed asset projects
Research projects
R&D and other tax credits
Cost segregation studies

COMPREHENSIVE

ACCOUNTING SERVICES

Drafting policies and/or procedures
Training to controllers
Business unit consistency
Fixed asset projects
US GAAP and IFRS research
Transactional accounting
Internal controls documentation
Accounting process efficiency
Financial modeling
Projections, forecasting and business planning
Valuation—purchase price, impairment and other reporting needs

GOOD People

The best thing we offer clients is our people. Our professionals are exceptionally talented, well-educated and experienced. Our employee tenure is more than double the average in our profession, and many of our professionals have Big Four experience, advanced degrees and in-house experience.

Our dedicated team of project work professionals typically work at a client's office so they can really get to know the people they are serving, and they are accustomed to settling quickly into new environments. We gain a solid understanding of every project before we begin it, and send the accounting professional or team with the best experience and skill sets to properly perform the work involved.

As with all of our clients, we treat any and all client information as confidential, and are sensitive to your organization's culture and expectations.

GOOD Business Decisions TAX PROJECTS

Many of our clients have hundreds of state and local tax returns that need to be prepared each year. BNKJ helps internal tax and accounting departments manage the volume, and also helps with federal tax compliance, apportionment data, workpapers to update depreciation records, tax research and other tax compliance and preparation matters. We

also have extensive experience helping clients with amended federal, state and local returns, as well as tax projections.

TAX COMPLIANCE

Ensuring compliance with federal and state filing requirements can be very complicated and time-consuming. BNKJ can help. Our experienced professionals are well-versed in consolidated corporate returns and partnerships. Our expertise includes extensive work with unitary returns and apportionment.

TAX PLANNING

Proper tax planning can make all the difference. With BNKJ's in-house research department, extensive tax library, and state-of-the-art research software and technology tools, we can identify issues and opportunities, and offer solutions that can help you maximize profits and minimize tax burdens. We offer planning in many areas, and can conduct cost segregation studies, R&D credit and other tax credit analysis, and business segment valuations.

ACCOUNTING PROJECTS

Your accounting and finance staff are busy with day-to-day responsibilities. BNKJ professionals can "plug and play" when your internal resources do not have time or in some instances the experience to tackle strategic projects and complete them quickly and efficiently. We believe in properly planning every engagement and will provide a schedule and timeline to you. We will keep you informed of our progress based on your preferences.

ACCOUNTING PROCESSES AND INTERNAL CONTROLS

BNKJ can assist in the development of accounting processes and internal controls, prepare documentation of existing processes and controls, and help you improve accounting efficiencies. We have helped train controllers and drafted accounting manuals. We can help prepare for or perform SAS 70 audits.

RESEARCH

The pace of new accounting standards has increased dramatically. We can keep you up to date and provide answers to matters such as purchase accounting (FAS 141R), impairment, consolidation, variable interest entities, and various fair value measures. We can assist you with research for your ongoing accounting and reporting needs, unique or unusual transactions and IFRS, the

international accounting standards, and U.S. GAAP convergence with IFRS.

OTHER ACCOUNTING PROJECTS

We have BNKJ professionals with very specialized expertise should you have the need, including financial modeling, business valuation, forensic investigation, employee benefit plan auditing and ERISA reporting compliance.

GOOD Company

“BNKJ has done a tremendous job for us, both on accounting and tax projects. We trust them to keep us in compliance and also to find us the best ways to minimize our tax burden. We’ve worked with them for many years and plan on working with them for many more years.”

– Vice President of Tax
United Parcel Service

Serving clients for nearly half a century

Tax Work

Chris Clayton, CPA, JD
770-261-1900
cclayton@bnkj.com

Assurance and Accounting Work

Jeff Olson, CPA, MTX
770-261-5437
jolson@bnkj.com



Babush, Neiman, Kornman & Johnson, LLP

Certified Public Accountants & Consultants

5909 Peachtree Dunwoody Road
Suite 800
Atlanta, Georgia 30328