### **Eric J Drayer**

**11590 Pamplona Blvd**

**Boynton Beach, FL**

**516 946 1040**

**eric@ejdrayercpa.com**

Dear Sir/Madam

First off, my CPA license is pending delayed renewal status with New York state. Florida will follow as soon as NY asks for a check. All requirements have been met and I expect to be relicensed by mid November.

Retiring in October 2022 was a decision that I have regretted making. I have since August been back at work at a regional CPA firm, however the fit doesn’t seem quite right.

I am qualified to assume any tax position, in public and most positions in private, I will bring experience, knowledge, and a thirst to learn to whomever avails themselves to my skill set. My experiences & contributions were unusual at every step in my career (details upon request). This is not to say I know everything, but I do know how & when to ask a question (and find the answer). This old dog can still learn new tricks.

The most important aspect of tax accounting is interpreting the client’s objectives. This is usually due to the fact that the client asks divergent questions. I am able to determine what the clients objectives are and lead them to the correct questions and provide the correct answers. The right answer to the wrong question is the wrong answer.

My time frame, because of my age and because my wife still has five years to go before her retirement is five to six years before I am ready to try retirement again. This timeframe, as we all know, is longer than most tenures you will get out of a younger candidate.

Please read my Resume for more information about my qualifications & experience.

Thank you in advance for your consideration,

Eric Drayer

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**Executive Summary:** A career senior level tax professional with very wide areas of exposure & expertise.

**Tax Senior Manager**

**WSRP**

**Salt Lake City, UT (Remote)**

**A Large Regional CPA Firm**

August 2024 - Current

* Lead employees through effective communication and guidance towards achieving goals;
* Nurtured strong client relationships through regular communication and personalized service;
* Tax Compliance & Review;
* Tax Planning;
* Clients include C Corporation, S Corporation, Partnership, Non Profit, & Pension.

**Eric J Drayer, CPA**

**Long Beach, NY & Boynton Beach, FL**

**A Sole Proprietor CPA Firm Limited to Taxation**

August 1991 - October 2022

**A Practice consisting of two parts:**

**Part I** (approximately 70%) **Independent de facto Tax Director** for **Morton's Restaurant Group, Inc.**(NYSE listed company)

* Tax compliance & review of more than 125 company consolidated/unitary/combined, multitier, multistate (26), federal & state tax entities;
* Deferred tax calculations (ASC 740 & Fin 48 as applicable);
* Tax issue analysis, research, & strategy (IRS & ATF);
* Tax Planning Memoranda consisting of Issue Analysis, Identifying Applicable Law/Code, Applying Code to Issues, & Conclusions/ Alternatives
* Reorganization & Changes (ownership, additions, subtractions and spin offs) to a Consolidated group;
* Corporate restructuring projects to minimize state taxation and optimization of the benefits/uses of credits & net operating losses;
* Cost segregation studies;
* Tax balance sheets and Earnings & Profit studies;
* Intercompany tax treaties;
* Audit representation with Federal (IRS) and State (Various) taxing authorities of complex tax issues including negotiation of settlements and agreements;
* International (outbound).

**Part II** (approximately 30%) **Public CPA Practice Concentrated in Taxation**

* Tax compliance, planning & research;
* Transaction structuring;
* Clients included: Corporations (C & S), Partnerships (General & Limited), Limited Liability (Companies & Partnerships), High Net Worth Individuals, Fiduciary (Trust & Estate) Transfer (Gift & Estate), and Non Profit Pension;
* Entity Elections;
* Changes in Accounting methods;
* Industries Handled Included: Startups, Manufacturing, Hedge Fund, Financial Advisory, Retail, Technology (software), Distribution, Hospitality, Printing, Pension & Non Profit

**Both Parts**

* Supervision & mentoring of professional, para, & administrative staff.
* Net Operating Loss Carrybacks including joint committee oversight;
* Credit optimization (Increasing research activities Disabled access, Electric renewable resources, FICA, Employer Health Insurance, Energy, Work opportunity, Prior AMT )
* Managed full responsibility for client engagements including staffing, administrative matters, budgeting, billing, and sign off on all tax matters & returns;
* Tax Controversy resolutions in response to IRS & various State inquiries and assessments;
* Audit representation with Federal & Multiple State taxing authorities of business & individual entities through appeals,
* Led employees through effective communication and guidance towards achieving goals.
* Budgeting to maximize personnel resources and minimize costs.
* Nurtured strong client relationships through regular communication and personalized services.

### **Tax Manager**

**KPMG**

**Jerico/Melville, NY**

**A Big Four CPA Firm**

December 1986 to July 1991

* Tax review, research and planning;
* Managed full responsibility for client engagements including staffing, administrative matters, budgeting, billing, and sign off on all tax matters & returns;
* Mentor and supervise a staff of up to six tax professionals simultaneously;
* Tax Memoranda and research papers;
* Private letter ruling;
* Deferred tax calculations for audit clients (Fin 48, and FAS 109 as applicable);
* Credit determination
* Subject matter expert on assigned topics to include preparation of CPE qualifying lectures for professional societies and general speaking engagements for nonprofessional groups;
* Industries handled included: Hospitality, Manufacturing, Service, Professional (Legal & Medical), Hospitals & Healthcare, Technology (Hardware & Software), Distribution, and Real Estate (operators);
* Client's included Corporations (C & S), Partnerships (General & Limited), and LLCs, LLPs, Fiduciary, Gift, Non Profits. Consolidated corporate (parent sub) & parallel (brother sister) tiers doing business in multinational and multistate Consolidated, Unitary, Combined and standalone structures.;
* Individual clients included High Net Worth Individuals & executives and families of fortune 500 companies;
* Tax Controversy responses to clear up IRS & various State inquiries and assessments;
* Audit representation with Federal & State taxing authorities of business & individual Entities and Sales tax,
* International Tax (outbound & Inbound investments) & expatriots;
* Led & mentored assigned staff of tax accountants through effective communication and guidance towards achieving goals;
* Nurtured strong client relationships through regular communication and personalized services.

### **Tax Senior**

### **Weber Lipshe & Co**

### **New York, NY**

**A Large Regional CPA Firm**

October 1982 to November 1986

* Tax compliance & review of Corporations (C&S), Individuals,Trust & Estate (Fiduciary), Partnership, Non Profit, Retirement Plans, Gift & Estate (Transfer) returns;
* High Net Worth & Ultra High Net Worth Individuals
* Tax Controversy responses to clear up IRS & various State inquiries and assessments;
* Audit representation with Federal (IRS) and State (NY) taxing authorities of individuals
* Basic tax research

## **Education**

## **Master of Science (partially completed) in Taxation**

**(equivalent completion** in KPMG Tax Management Seminars 1987-1990)

* City University of New York - Bernard M. Baruch College - New York, NY

**Certificate in Certified Financial Planning**

* Adelphi University - Garden City, NY

### **Bachelor of Science in Accounting**

* Rider University - Lawrenceville, NJ

**Professional Designations & Licenses**

**Certified Public Accountant** - **NewYork** (in process of renewal)

**Certified Public Accountant** - **Florida** (in process of renewal)

**Certified Financial Planner** (Adelphi University)

**NASD Series 7 & 63** (Never used)

**Skills** ac45A

* **Tax Compliance**: Ultra Tax, GoSystem (Fast Tax), ProSystem, Lacerte, ProSeries/Connect, & Various Others.
* **Tax Research**: Soft: Thompson Checkpoint, CCH Access, LexisNexis, Cornell Legal Information Institute, Formilab. Hard Copy:RIA, CCH, BNA, PH
* **Accounting Software:** Quickbooks (Online Advisor) Mas 90 (Sage), Great Plains, Solomon, Peachtree, & Various Others
* **Portfolio**: Advent Axys
* **Office suites**: Microsoft Office Word, Excel, Powerpoint & Outlook and Google Sheets, Docs, & Slides
* **Financial:** Tvalue & TaxInterest
* **AI:** ChatGPT