



brown kaplan + liss LLP
CERTIFIED PUBLIC ACCOUNTANTS

NAME AND TITLE	JOSEPH M. LISS, CPA, MANAGING PARTNER
EDUCATION AND AFFILIATIONS	<ul style="list-style-type: none">+ B.S. in Accounting from University of Illinois, Champaign Urbana+ Member American Institute of Certified Public Accountants+ Member Illinois CPA Society
PRIOR EMPLOYMENT	<ul style="list-style-type: none">+ Partner at Klayman & Korman+ Partner at Klayman, Liss, Green & Schultz+ Partner at Geisman, Morrison & Liss+ Sole Owner of Joseph M. Liss, PC+ Contemporaneously<ul style="list-style-type: none">▪ Chief Financial Officer at Conway Corporation▪ Chief Financial Officer at Buskirk Lumber Company▪ Chief Financial Officer at KPK Corporation▪ Chief Financial Officer at Seattle Steam Corporation+ Senior Accountant at Touche Ross
AREAS OF KNOWLEDGE	<ul style="list-style-type: none">+ Accounting, Payroll and Sales Taxes+ Assurance Services<ul style="list-style-type: none">▪ Audits▪ Reviews▪ Compilations▪ Non-Traditional Engagements▪ Forecasts and Projections+ Income, Estate and Gift Taxes+ Strategic Planning+ Business Consulting+ Personal Financial Planning
AREAS OF PRACTICE	<ul style="list-style-type: none">+ Business-to-Business Service Providers+ Medical Practices+ Dental Practices+ Advertising and Marketing+ Wholesale and Distribution+ Real Estate Development+ Rental Real Estate+ Manufacturers' Representatives+ Software Development+ Retail and Restaurants+ Manufacturing

- + Non-for-profit Entities
- + Individuals
- + Estates
- + Trusts
- + Family Partnerships, LLCs and LLPs
- + Investment Advisors and Broker Dealers

EXPERIENCE AND EXPERTISE

Manages a diversified practice of individuals, estates, trusts, family partnerships, non-for-profit entities and businesses in many industries. Thinks creatively and proactively to help clients meet their financial goals. Experience includes chief financial officer for a conglomerate that consisted of real estate rental, development and construction activities, hardwood lumber harvesting, milling, drying and wholesaling, as well as a steam heat utility.

EXAMPLES OF SPECIAL ACCOMPLISHMENTS

- + Identified opportunities to expand a real estate rental, development and construction company into lumber and steam heat utility industries in order to diversify business risks, create growth opportunities and achieve favorable income tax outcomes.
- + Identified opportunities to use advanced estate and gift planning techniques to pass wealth from parents to children and grandchildren with reduced estate and gift tax consequences.
- + Assisted clients in selling their businesses at favorable terms and maximized after-tax proceeds.
- + Identified opportunities to convert taxable retirement accounts to non-taxable retirement accounts with minimal income tax consequences.
- + Identified opportunities for business owners to make pre-tax retirement contributions at little cost to cover employees.

RECENT ARTICLES AND PRESENTATIONS

- + Understanding Roth IRA Conversions
- + Opportunities & Challenges Presented by Post-2009 Roth IRA Rollovers

CURRENT CHARITABLE AND CIVIC ACTIVITIES

- + Board of Directors Evanston Chamber of Commerce
- + Immediate Past President of the Board of Directors Connections for the Homeless
- + Advisory Council Member Turning Point Behavioral Health Care Center

**PAST CHARITABLE
AND CIVIC ACTIVITIES**

- + William Howard Taft High School 1998 and 1999
Principal for a Day under the Chicago Public School's
Principal for a Day Program
- + President of the Board of Directors Connections
for the Homeless
- + Treasurer of the Board of Directors of Connections
for the Homeless
- + Board of Directors and Treasurer Jewish
Reconstructionist Congregation
- + Board of Directors and Board Treasurer
New Warriors Chicago

In addition to managing a diversified client base, Joe is managing partner of Brown, Kaplan + Liss LLP and participates on the boards of several civic and charitable organizations. Joe currently spends most of his client service time attending to the tax, financial and strategic planning needs of his clients and seeks to use his good relationships with his clients and their advisors to help them achieve their financial goals.