



why change?
why us?



Halverson & Company
Certified Public Accountants



Halverson & Company

Certified Public Accountants

Why change? To experience the Halverson & Company difference. As a professional accounting firm, we have grown and evolved to meet the specialized needs of our diverse clientele. For over 12 years we've been dedicated to providing a level of client service that goes far beyond the numbers. Far too many accounting firms focus on the past, simply providing historical reporting on where you have been, rather than focusing on where you are going. We recognize that business and personal financial success should be focused more on the future and where you are headed and the best route to get there. It is our desire to assist you with that direction, in becoming a sounding board and a trusted advisor that can help you reach your business and personal financial goals.

Specialized Accounting with an Uncommon **Personal** Touch.



change —

Look

Listen

Understand

Evaluate

Strategize

Focus

Plan

Prepare

Create

Implement

Manage

Maintain

Respond

Advise

Represent

One **Location.** Unlimited **Range.**

Halverson & Company boasts a dedicated team of accounting professionals providing tax compliance, planning, consulting, and tax advisory services to a wide-range of business and individual clients in locations stretching from the west coast to the east coast.



Technical **Strength.**

Our business clients range from the closely-held small business entity to large publicly-held corporations. We believe, and our current clients will confirm this, the quality and technical level of service that we provide is consistent with and at times better than that of even the largest public accounting firms.

Client **Service.**

The focus at Halverson & Company has always been to stay close to our clients throughout the year and not just at tax return time. By remaining in consistent contact with our clients, we are able to help avoid those unpleasant surprises and to anticipate and resolve tax matters on a proactive basis. We refer to it as our "personal touch" approach to client service rather than the "once-a-year mechanical" approach found at so many other accounting firms.

Principal Involvement.

The quality, accuracy, and effectiveness of our client services are paramount to our continued success. Accordingly, to insure that these qualities are upheld, a team of accounting professionals is assigned to each client engagement. A member of that client service team will always be knowledgeable and available to respond to a client's needs. In addition, our firm's principals, Tim Halverson, together with Jared St. Clair, head each client service team to help coordinate the firm's response. Tim and Jared will be intimately involved in directing the firm's resources to providing the most effective solution.





why us?

Because we exceed the needs of our diverse clientele and provide **real-time response.**



Individual Tax Services.

You have worked hard to create or earn the assets you now enjoy. As you look to the future you likely see a number of challenges and opportunities in relation to maintaining those assets, creating new assets, increasing your earning capacity, and using those resources for the benefit of your family and charity. The decisions you make to achieve your goals require you to navigate almost endless possibilities and boundless information. We have a wealth of experience in evaluating and bringing you the right information to make the best decision possible.



Tax Return **Preparation** and Income Tax **Planning.**

Budgeting and **Forecasting.**

Retirement Planning.

Transferring **Wealth.**



Business Tax Services.

Taxes always bring a degree of pain; however, your business can take advantage of a number of opportunities to minimize taxes and reserve excess cash flow for other capital requirements. Furthermore, certain tax planning strategies can have a direct positive effect on your businesses' reported profits, effective tax rate, and earnings per share.

Income and Franchise Tax **Preparation** and **Planning.**

Accounting for Income Taxes (FAS 109 & FIN 48)

Tax planning and preparation form a winning combination for our successful business clients. The best time to save money on your taxes is before they are due, and this requires expert planning. By keeping current on new tax laws and legislation, we are in a position to identify key tax opportunities that minimize both your current and future tax liabilities. We provide one-on-one, pro-active tax counsel to meet your unique needs throughout the year, not just at tax time.

Property Tax **Preparation** and **Planning.**

Payroll Tax **Preparation** and **Planning.**

State and Local **Sales and Use** Tax **Preparation.**

Federal and State Tax Return **Audit Representation.**



Accounting Service.

Meaningful, well-organized financial records ensure that your business operations will run more efficiently on a daily basis and are the foundation of a successful business. Our qualified staff can assist you with day-to-day tasks associated with accounting record keeping. In addition, we can provide compiled financial statements based upon client information provided and used primarily for internal use.

Write-Up and Compilations.

For many companies, the investment in fixed assets is a necessary and significant factor and yet, so often, insufficient attention is given to properly accounting for this significant cash outlay and its ratable recovery. We have extensive experience with the available software packages used to manage this cost center and can assist your company with the software implementation and ongoing outsource maintenance of the related database. Proper accounting for fixed asset costs will help minimize personal and real property taxes. We have been able to cover the costs of monthly asset maintenance through reduced and abated personal property tax costs.

Fixed Asset Software and Database Conversion and Management.



Business and Individual Planning Services.

In order to help you navigate your business through the key strategic decisions that determine your future success, we continually focus on the important business considerations in the following areas:

Business Formation, **Entity** Selection and **Structure** Planning.

Business **Operation**, Strategic **Planning** and Finance **Advisory**.

Budget and **Cashflow** Preparation and **Analysis**.

Business **Succession** Planning.



Secure Online Document Management.

At Halverson & Company, we recognize the need to create greater efficiencies by utilizing the latest in available technology. We also recognize the sensitive and confidential nature of our client's financial and tax information. For this reason, we have established a secure document management environment for our clients within which we can successfully transfer information electronically thereby reducing the unnecessary mailing or delivery of bulk paper documents. In addition, current and prior year returns and source documentation reside for anytime access by our clients.



Why Halverson?

Professional.

Reliable.

Responsive.





Restaurant Industry.

The restaurant industry brings with it many diverse operational and business factors, including concept design, menu development, site selection, restaurant build out, food preparation, purchasing, training, and exceeding customer service expectations. These factors, coupled with the financial issues of providing sufficient working capital, budgeting, controlling food and labor costs, selecting the right point-of-sale system, implementing adequate accounting and cash handling procedures, tracking fixed assets, and providing required funding for new unit growth, combine to make the restaurant business an exciting but challenging industry.

With over 25 years of restaurant industry experience, Halverson & Company is prepared to meet your industry specific business, accounting and tax needs. We have been involved in nearly every aspect of the restaurant business. We have encountered, head on, the challenges identified above. Our people have worked as financial officers and senior accountants within restaurant companies gaining valuable operational and industry specific experience. Our people have also served as outside advisors for many restaurant companies on the financial, accounting, and tax matters encountered within the industry.



Healthcare Industry.

We have an extensive variety of clients engaged in providing short-term and long-term healthcare services. Physicians, Oncologists, Internal Medicine Specialists, Anesthesiologists, Cosmetic Surgeons, Dentists, Orthodontists, and assisted living specialists form the nucleus of our varied healthcare client base. Our clients conduct their healthcare businesses in a variety of ownership and entity structures particular to their needs. Halverson & Company has assisted in bringing together suggestions, recommendations, and analysis in evaluating the various structure options available to these healthcare professionals.



Professional Sports.

Whether it is football, baseball, basketball, hockey, tennis, or golf, professional sports continue to capture the hearts and loyalties of fans throughout the country and the world. The successful marketing of leagues, teams, and tournaments has continued to propel professional sports into a multi-billion dollar industry. And as the popularity of the industry continues to grow, related player salaries, bonuses, and winnings reach new levels together with an increase in the complexities of player contracts, incentives, and endorsements.

The current financial rewards enjoyed by the professional athlete warrants a need for careful financial stewardship and planning. We recognize that a sometimes short window of opportunity exists for these athletes to properly manage this compensation for the future. We have developed valuable experience in working with many professional athletes, coaches, and executives in providing sound financial and tax-related services to meet this need.



Client Testimonials:

“Tim Halverson and his team understand the restaurant business! They have been valuable business advisors for many years assisting us with entity structuring, tax projection planning, tip reporting, fixed asset management, and of course all our income tax and business property tax return filing requirements. Their concern for our company along with their personal touch is evident in all they do”.

- Rob Richards, Chief Financial Officer, **Island's Restaurants**

“As a public company, our tax accounting, tax planning, and tax rate analysis needs are a constant priority. Since turning to Halverson & Company to assist us in these areas, we have enjoyed a strong reassurance that this particular need is in good hands. They have exceeded our expectations both as to accuracy and timeliness, at times working directly with our independent auditors to get the job done”!

- Frank Henigman, Chief Financial Officer, **Rubio's Restaurants**

“As a four-unit restaurant company, we work to keep our corporate costs to the minimum. We do not have the luxury of affording a full time finance officer. Tim Halverson and his qualified staff have been our outsource solution for assistance with strategic business, finance, entity structure, and tax planning decisions. He is always ready at the end of my phone to act as a sounding board and to provide his experience and counsel to the challenges of the restaurant business”.

- Dale Wilson, General Partner, **Trophy's Restaurants**

“Through the years, Tim and his staff have been instrumental in organizing and tracking my financial information and assisting with the many tax related planning matters that I encounter. I would recommend them to anyone as trustworthy tax advisors”!

- Danny Ainge, President of Basketball Operations, **Boston Celtics**

“Tim has been with me through the years as I have continued to climb the football coaching ladder. Anytime I have a question, I just pick up the phone and he's there, knowledgeable and informed, ready to help in the decision process. His experience allows him to advise from many different perspectives. I'm grateful to have him”!

- Brian Billick, Fox Sports Analyst and Former Head Coach **Baltimore Ravens**

Specialized Accounting with an Uncommon **Personal Touch.**

www.halversoncpa.com



Halverson & Company
Certified Public Accountants



Halverson & Company
Certified Public Accountants

761 Garden View Court, Suite 201
Encinitas, California 92024
Tel: 760.942.2608
Fax: 760.942.2894
info@halversoncpa.com

Specialized Accounting with an Uncommon **Personal** Touch.

www.halversoncpa.com

why change?

To experience the **Halverson & Company** difference.

why us?

Professional.

Reliable.

Responsive.