



## GBC SERVICES LLC

### Managing Member

**Ghassan R. Ghraizi, CPA**, oversees the firm's financial operations (including clients' payroll fund transactions), reviews and signs income tax returns, and leads the accounting/audit departments.

While managing the Tax Services Department at RSM McGladrey Employer Services (RSMES), Mr. Ghraizi designed processes and procedures that reduced previous payroll tax filing errors by 132%. Furthermore, Mr. Ghraizi has audited payrolls and approved tax notice resolutions for all federal, state, and local tax jurisdictions, abating over \$1.5 million in federal and state penalties for 500 plus clients, resolving a backlog of tax notices from over 1400 to approximately 100 for a client list exceeding 800 companies with 50 to 2000 employees each. While reviewing and approving tax notice resolutions, Mr. Ghraizi also assisted internal and external counsels in researching regulatory exposures, proposing settlements that reduced liabilities by over one million dollars.

Previous to his employment with RSMES, Mr. Ghraizi consulted a 45,000-employee company with 23 FEINs whose payroll tax penalties and interest amounted to over 22 million dollars in the wake of a million-dollar consulting engagement with a major accounting firm. After resolving the multi-million dollar federal tax liens assessed on the company, amending Federal payroll tax returns, Mr. Ghraizi retrieved over \$500,000 in overpaid federal taxes months before the 3-year statute limitation on refunds expired, appealing more complicated penalty and interest charges – subsequently abating over 2 million dollars in erroneous charges on appeals – and retrieving over \$200,000 in overpaid state and local payroll taxes.

Mr. Ghraizi's résumé lists multiple years of experience working in local, regional, and international CPA firms, compiling financial statements, preparing and reviewing business and personal tax returns, and producing financial statements and returns for qualified retirement plans.

### Senior Staff Accountant

**Milad Jaber** joined GBC Services in 2011 and has worked with small businesses, specializing in the area of payroll accounting and payroll tax compliance.

Milad graduated at the top of his class earning a Master of Accounting with a Tax Concentration from Kennesaw State University in 2011. Previously, he earned a Bachelor of Business Administration in Accounting from the University of Georgia in 2009. Milad is a CPA candidate. He has passed the Regulation and Financial Accounting and Reporting sections of the CPA exam and expects to complete the remaining two parts by late spring of 2014.

In his spare time, Milad enjoys golfing, traveling, spending time with his family, and cheering for Atlanta's professional sports teams.

## Staff Accountant

**Julia Makarishcheva** has earned an MBA from Georgia State University. Julia focuses on small business write-ups at GBC Services LLC, and her focus and passion include audit and business analysis.

## Staff Accountant

**Amanda Gardner** recently graduated from Kennesaw State University with a Bachelor of Business Administration in Accounting in May 2014. Amanda's focus and passion include audit and business analysis, and she will be pursuing her CPA Certification within the year. When not at work, Amanda loves to spend time with her family and partake in arts and crafts.