



# Malin Bergquist

CERTIFIED PUBLIC ACCOUNTANTS

## AUTOMOBILE DEALERSHIP GROUP



**Jeffrey Beach**  
30 years experience



**Karen Burns**  
26 years experience



**Vincent Halupczynski**  
25 years experience



**Michael Lesniewski**  
17 years experience



**Charles Deluzio**  
15 years experience

Malin Bergquist – one of Western Pennsylvania’s largest and fastest-growing certified public accounting firms – serves dealerships representing more than 20 national and international franchise brands. With more than 110 years of collective experience, our team has helped closely held automobile dealerships for decades to increase profitability, improve accountability, prevent internal fraud and transact business cost-effectively.

Our Automobile Dealership Group serves clients in five states, ranging from Pennsylvania, New York and Ohio to Virginia and Florida. One of our accountants formerly was chief financial officer for Erie’s largest dealership, overseeing eight properties in two states, and served as general manager of a Chevrolet/Buick dealership. Another spent 15 years as office manager/accountant for a truck dealership.

### Dealership Brands Served by Malin Bergquist

Dodge • Buick • Mitsubishi • Mercedes • BMW • Chrysler • Cadillac • Pontiac • Ford • Volvo • Chevrolet • Honda • GMC • Toyota • Mazda • Isuzu • Jeep • Suzuki • Kia • Nissan • Subaru • Acura • Audi • Saab • VW • Harley Davidson

Not only does our team furnish clients with federal and state tax, audit and review, agreed-upon procedures and consulting services, but we are familiar with the unique tax and financial reporting issues that automobile dealerships face in these uncertain economic times.

Malin Bergquist professionals routinely are involved with such dealer-specific issues as LIFO conformity, handling of demonstrator vehicles, accounting for extended warranty contracts, F & I chargebacks, parts, used vehicle valuations, factory incentives, and sales and use tax compliance. We also focus on these specialty areas:

- IRS Alternative LIFO for Auto Dealers
- IRS Demonstration Rules and Methods
- UNICAP for Auto Dealers
- Form 8300 – Cash Report Rules
- Accounting for Service Contracts - when a dealer is the primary obligor (SWIM Method)
- Mergers, Acquisitions and Spin-offs
- Inventory Issues
- Outsourced CFO Services
- Preparing for an IRS Audit
- Manufacturer’s Audits - Customer Rebates and Chargebacks
- Preparing for State Sales Tax Audits
- Audits, Reviews and Compiled Financial Statements
- Other Inventory Issues
- Cost Segregation Studies
- Internal Fraud Prevention
- Profitability Improvement
- Operational Analysis
- Information Systems Control Reviews and Recommendations
- Human Resource Assistance

Our primary goal with clients is to develop long-term business relationships, with extensive partner involvement and frequent communications. This might mean acting as a sounding board for various owner challenges, analyzing department performance, and dealing with personnel issues that often are a key to dealership profitability.