

Robert Nordlander, CPA, CFE

Forensic Accounting | Tax Resolution | Internal Investigations

4004 Ballard Farm Road

Colfax, NC 27235

(336) 421-2392

robert@nordlandercpa.com

EXPERIENCE

Nordlander CPA, PLLC, Greensboro, NC — Member

March 2021 - PRESENT

Nordlander CPA, PLLC is a boutique forensic accounting and tax resolution firm. The firm specializes in fraud investigations and examinations. With over 20 years of experience as a special agent with IRS-Criminal Investigation, the firm can research, review, investigate, write reports, and testify to various financial matters, including bankruptcy, divorce, white-collar investigations, embezzlements, fiduciary litigation, business disputes and other complex accounting matters. The firm also represents taxpayers in tax disputes with federal and state tax agencies.

Internal Revenue Service, Criminal Investigation Greensboro, NC — Senior Special Agent

June 2000 - March 2021

Using forensic accounting, I conducted large federal tax and money laundering criminal investigations for multi-million dollar cases both in the United States and internationally. My experience included case development, prosecution recommendation, recreating financial records, interviewing, understanding federal rules of evidence and procedures, testifying in federal court, and understanding the U.S. sentencing guidelines. As a sworn federal law enforcement agent, I conducted arrests, search warrants, seizure warrants, surveillance, and undercover operations. I was also a subject matter expert in cryptocurrency.

Collateral duties included Acting Supervisor, Use of Force Coordinator, Certified Academy Instructor, FBI Joint Terrorism Task Force, Cybercrime Coordinator, and On the Job Instructor for new special agents.

Bob Jones University, Greenville, SC — Accounting Instructor

August 1998 - June 2000

I taught various accounting courses, developed syllabi, created tests, and graded students on the following subjects:

- Principles of Accounting
- Intermediate Accounting
- Cost Accounting
- Federal Taxation

SKILLS

CPA license, North Carolina.

Certified Fraud Examiner

Forensic Accounting

Fraud Examination

Federal Taxation

Criminal Investigations

Host - Fraud Fighter Podcast
(iTunes, Spotify, Google)

EDUCATION

MBA

UNC-Greensboro, 1998

B.S., Accounting

Bob Jones University, 1991

Federal Criminal Investigator
Training Academy, 2000

AWARDS / HONORS

United States Attorney's Office -
Middle District of North Carolina

United States Attorney's Office -
Eastern District of Virginia

North Carolina Department of
Public Safety

EXPERT TESTIMONY

Bankruptcy Court, Eastern District of North Carolina (#22-00397-5)

March 2022

Re: Baxley Corporation, LLC - Testified about the review of corporate books and records, emails, and other financial documents of the debtor. Gave opinion on the analysis of the records, the apparent destruction of records, and the findings of fraudulent activity.

BOOKS

Nordlander, Robert, [Criminal Tax Secrets: What Every Defense Attorney Should Know](#), Nordlander CPA, PLLC, 2022.

RECENT PRESENTATIONS

Minnesota Association of Certified Public Accountants, Greensboro, NC

November 2022

“Tales From the Darkside: IRS Enforcement of Cryptocurrency” – A virtual presentation on how cryptocurrency works, the rules on reporting cryptocurrency transactions on a federal tax return, and examples of how IRS-CI investigated cryptocurrency related crimes. Audience was Certified Public Accountants.

“False Tax Returns: Why CPAs and Their Clients Go to Prison” – A virtual presentation on how IRS-CI finds, evaluates, investigates, and prosecutes tax crimes with false tax returns. Audience was Certified Public Accountants.

Association of Certified Fraud Examiners – Las Vegas Chapter, Greensboro, NC

June 2022

“Lifecycle of IRS Criminal Investigation and Bankruptcy Cases” – A virtual presentation about the tools, methods, and evaluation of various tax crimes, including bankruptcy fraud. Also discussed was the use of fraud examiners in bankruptcy cases. Audience was Certified Fraud Examiners.

North Carolina Bar Association - Bankruptcy Section, and Federal Public Defenders Office Greensboro, NC

November and December 2021

“Bitcoin and Cryptocurrency” – Two separate virtual presentations on an overview of cryptocurrency and how cryptocurrency will affect law firms. Audience was attorneys.

Accountant-Lawyer Alliance Community, Greensboro, NC

November 2021 and November 2022

“Taxes and Cryptocurrency” – A virtual presentation on the overview of cryptocurrency and the federal tax implications of purchasing, owning, and selling cryptocurrency. Audience was attorneys and CPAs.

North Carolina Association of Certified Public Accountants, Greensboro, NC

November 2021

“False Tax Returns: How CPAs and Their Clients Go To Prison” – A live and virtual presentation on how the IRS develops, investigates, and prosecutes false tax returns, including the criminal elements of common tax crimes and sentencing factors. Audience was Certified Public Accountants.

Minnesota Association of Certified Public Accountants, Greensboro, NC

November 2021

“The Lifecycle Of A Criminal Tax Investigation” – A virtual presentation on how the IRS evaluates, investigates, and prosecutes criminal tax violations, including identifying the criminal elements of tax violations and sentencing factors. Audience was Certified Public Accountants.

American Society of Tax Problem Solvers, Dallas, TX

November 2021

“Unpaid Payroll Taxes: The Quickest Way To Prison” – A live and virtual presentation on the civil and criminal ramifications on unpaid payroll taxes, which includes how a civil violation can be eligible to be a criminal tax investigation. Audience was attorneys, enrolled agents, and Certified Public Accountants.

CPA Crossings, LLC, Greensboro, NC

August 2021

Various presentations sponsored by CPA Crossings, LLC for CPAs nationwide to receive continuing education credits. The video presentations are pre-recorded as webinars. Topics include:

- The Lifecycle of a Criminal Tax Investigation (2 hour CPE)
- False Tax Returns: How CPAs And Their Clients Go To Prison (2 hour CPE)
- Unpaid Payroll Taxes: The Quickest Way To Prison (2 hour CPE)
- Forensic Accounting: When The Office Is A Crime Scene (4 hour CPE)
- Podcasts: How To Market Your Expertise To Get More Clients (1 hour CPE)

Association of Certified Anti-Money Laundering Specialists, Greensboro, NC

August 2021

Panel member discussing the global investigation on Welcome To Video, a child exploitation darknet website facilitated by Bitcoin. Audience was over 400 nationwide members of the organization.

Accountant-Lawyer Alliance Community, Greensboro, NC

June 2021 and June 2022

“Forensic Accounting: When Office Is a Crime Scene” – What attorneys and CPAs need to know about how to investigate, search, preserve, and analyze evidence obtained in an embezzlement scheme, and how to write the report for any civil and criminal proceedings. Audience was attorneys and CPAs.

North Carolina Bar Association, Raleigh, NC

May 2021

“How a civil tax case becomes a criminal fraud investigation” – What attorneys need to know about the fraud referral process, how to stop the civil actions from becoming a criminal investigation, and best practices if their client is a subject of a criminal tax investigation. Audience was attorneys.

Buncombe County Bar Association, Asheville, NC; Mecklenburg County Bar Association, Charlotte, NC; Forsyth County Bar Association, Winston-Salem, NC

April and May 2021

Bitcoin and cryptocurrency and their impact on bankruptcy, divorce, estate planning, and criminal defense law firms. Audience was attorneys.

United States Probation Office & United States Attorney's Office, Greensboro, NC

March 2021

Bitcoin and cryptocurrency in criminal investigations. Audience was probation officers and federal prosecutors.

Association of Certified Anti-Money Laundering Specialists, Greensboro, NC

March 2021

The use of suspicious activity reports from financial institutions in criminal investigations. Audience was nationwide members of the organization.

Internal Revenue Service, Criminal Investigation, Charlotte Field Office, Greensboro, NC

February 2021

Open-source intelligence gathering, preservation requests and court orders for cybercrime investigations. Audience was Internal Revenue Service-Criminal Investigation special agents and professional staff.

Internal Revenue Service, Criminal Investigation, Charlotte Field Office, Greensboro, NC

October 2020

Best practices in criminal fraud referrals for IRS revenue officers. Audience was employees of the civil section of the Internal Revenue Service.

North Carolina Congressional Liaisons, Greensboro, NC

September 2019

The importance of the Internal Revenue Service, Criminal Investigation in Bitcoin and cryptocurrency investigations. Audience was congressional liaisons for North Carolina.

High Point University, High Point, NC

November 2019

The role of the Internal Revenue Service, Criminal Investigation in financial investigations, including mock investigations for accounting students.

Wake Forest University, Winston-Salem, NC

November 2018 and 2019

The role of the Internal Revenue Service, Criminal Investigation in financial investigations, abusive tax shelters, and burden of proof in court, including a mock investigation for Master of Accounting students.

International Law Enforcement Academy, El Salvador

June 2018

Forensic accounting in criminal investigations, including the net worth and expenditure method of proof. One

week class consisted of role playing, presentations, and financial calculations. Students were law enforcement officers and financial analysts from South America, Central America, and the Caribbean.

North Carolina Alcohol Law Enforcement, Greensboro, NC

May 2018

Principles of money laundering and elements of federal money laundering violations. Audience was special agents with North Carolina Alcohol Law Enforcement.

United States Attorney's Office, Durham, NC

November 2014

Identity theft training, including an overview of the investigation on return preparers of Nothing But Taxes, a tax preparation business with 10 locations across North Carolina. Identity theft in filing false tax returns, and data mining that led to a social worker in a local county selling dependent information. Audience was local police department officers and state prosecutors.

United States Embassy, Jakarta, Indonesia

August 2010

Forensic accounting in criminal investigations, including the net worth and expenditure method of proof. One week class consisted of role playing, presentations, and financial calculations. Students were law enforcement officers and lawyers from Indonesia and East Timor.

Association of Certified Fraud Examiners, Raleigh, NC

August 2009

The role of IRS-Criminal Investigation and using forensic accounting in finding, developing, and prosecuting criminal investigations. Audience was Certified Fraud Examiners.

Internal Revenue Service, Other Locations

Various dates

Presentations included badges of fraud for criminal fraud referrals, best practices in criminal investigations on return preparers, bankruptcy fraud, corporate fraud, and money laundering investigations.

ASSOCIATIONS / MEMBERSHIPS

American Institute of Certified Public Accountants

Association of Certified Fraud Examiners

American Society of Tax Problem Solvers

Accountant / Lawyer Alliance

SOCIAL MEDIA

www.nordlandercpa.com, LinkedIn profile: Robert Nordlander, CPA, CFE

www.fraudfighterpodcast.com