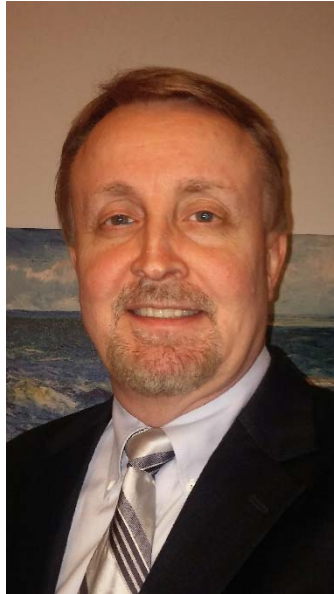


(as of October 2018)

Curriculum Vitae of Jay E. Troska, CPA, PFS, MST



Jay E. Troska, CPA, PFS, MST
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Las Vegas, NV 89145

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Primary E-mail: jay@jaytroska.com

LICENSES / CERTIFICATIONS / CREDENTIALS

- **Certified Public Accountant (CPA)**
- **Personal Financial Specialist (PFS)**
 - Professional credential awarded by American Institute of CPAs (AICPA)
- **Master of Science in Taxation (MST)**
 - Professional graduate degree – William Howard Taft University, magna cum laude
- **Life and Health Insurance Agent**
 - Licensed in NV, CA, CO, and MN for sale of:
 - Life insurance and fixed annuities
 - Disability/critical illness/long-term care insurance
 - Access to multiple major insurance carriers

Insurance services provided through J.E.T. Insurance Services
Neither Mr. Troska nor his entities offer securities or investment management/advisory services

PROFESSIONAL AFFILIATIONS

- **American Institute of Certified Public Accountants (AICPA)** www.aicpa.org
- **C.O.R.E. Group USA** www.coregroupusa.com

PROFESSIONAL WORK EXPERIENCE

- **JAY E. TROSKA, CPA, LTD.** – Las Vegas, NV (May 1998 - Present)
 - Local Las Vegas CPA/consulting firm
 - Current Position: President/CEO/Sole Stockholder
 - Practice is concentrated in areas separately identified below under “Professional Technical Expertise”
 - **JET WEALTH MANAGEMENT, INC. DBA J.E.T. INSURANCE SERVICES** (f/k/a JET Management, Inc.) – Las Vegas, NV (November 1999 - Present)
 - Current Position: President/CEO/Sole Stockholder
 - Company provides marketing and administrative support for insurance services
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- **KAFOURY ARMSTRONG & CO.** – Las Vegas, NV (February 1990 - May 1998)
 - Regional Nevada CPA/consulting firm (acquired by Eide Bailly LLP in 2014)
 - Former Position: Senior Manager
 - Developed extensive experience in most areas separately identified below under “Professional Technical Expertise”
- **DELOITTE** (f/k/a Touche Ross & Co.) – Minneapolis, MN (January 1986 – Dec. 1989)
 - International CPA/consulting firm
 - Former Position: Senior
 - Developed intermediate and advanced skills in tax-related areas separately identified below under “Professional Technical Expertise”
- **MOUNT & BORRESEN, LTD.** – Bloomington, MN (December 1984 - October 1985)
 - Part-time staff accountant for local CPA firm

PROFESSIONAL TECHNICAL EXPERTISE

- **Business Start-up Services**
- **Estate/Wealth Transfer Planning**
- **Insurance/Risk Planning**
- **IRS Representation**
- **Management Consulting**
- **Tax Planning, Consultation, Research and Compliance:**
 - **Entity Types:**
 - Individuals
 - C-Corporations and S-Corporations
 - General and Limited Partnerships
 - Limited Liability Companies
 - Estate and Gift
 - Trusts (grantor, simple, complex, charitable remainder)
 - Tax-Exempt (nonprofits, employee benefit plans, private foundations)
 - **Industry Exposure:**
 - Real Estate (sales, rental, management, development, construction)
 - Professional Services (medical, law, architecture, consulting)
 - Investment and Holding Companies
 - Retail and Wholesale Trade
 - Agriculture
 - Transportation and Storage
 - Manufacturing
 - Oil & Gas
 - **Selected Issues:**
 - Alternative Minimum Tax
 - Business Purchases, Sales, Liquidations and Dissolutions
 - Business Use of Home and Vehicles
 - Capital Gains and Losses
 - Depreciation, Depletion and Recapture
 - Divorce (including community property issues)
 - Foreign Income Taxation
 - Gifted Property
 - Inherited Property (including issues re probate, trusts, and joint tenancy)
 - Multi-State Tax Returns
 - Net Operating Losses
 - Nonresident Aliens
 - Passive Activity Losses
 - Payroll Taxes and Self-Employment Taxes
 - Real Estate and Mortgage Transactions
 - Related Party Transactions
 - Social Security Taxes and Benefits
 - Tax-Free Exchanges
 - Tax Aspects of Retirement Contributions, Distributions and Rollovers

COLLEGE / UNIVERSITY EDUCATION

- **WILLIAM HOWARD TAFT UNIVERSITY** – Santa Ana, CA (1997)
 - Master of Science in Taxation (MST)
 - Magna cum laude

- **METROPOLITAN STATE UNIVERSITY** – Saint Paul, MN (1991)
 - Bachelor of Liberal Arts (BA)
 - Concentration in Accounting
 - Degree obtained during full-time employment

CONTINUING PROFESSIONAL EDUCATION

- Proficiency maintained in technical aspects of profession via fulfillment of Continuing Professional Education (CPE) requirements of the AICPA and Nevada State Board of Accountancy

PUBLIC SERVICE

- **KIWANIS CLUB OF LAS VEGAS, NEVADA**
 - Pro bono preparation of Form 990, Return of Organization Exempt from Income Tax (1993 - Present)
 - Member (1992 - 2011)
 - President (1999 - 2000); President-Elect (1998 - 1999); Vice-President (1997 - 1998)
 - Member, Board of Directors (1995 - 1997)
 - Judge/scorekeeper for Clark County School District's *Varsity Quiz* Program ('92 - '06)

- **KIWANIS CLUB OF LAS VEGAS FOUNDATION**
 - Pro bono preparation of Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

- **KIWANIS CLUBS OF SOUTHERN NEVADA FOUNDATION**
 - Pro bono preparation of Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

- **AMERICAN CANCER SOCIETY – NORTHWEST LAS VEGAS DIVISION**
 - Treasurer (1993 - 1994)
 - Also received direct personal benefit from this position by permanently quitting smoking after absorbing numerous literature concerning the hazards of tobacco