



CORNERSTONE
— BUSINESS BROKERS —

PRE-NDA BUSINESS SUMMARY

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Established Central New York CPA practice serving businesses and individuals.

CENTRAL NEW YORK

Asking Price

\$295,000

SEPTEMBER 2026

CONFIDENTIAL — DO NOT DISTRIBUTE

01



Cornerstone Business Brokers

CONFIDENTIAL BUSINESS SALE ADVISORY

Cornerstone Business Brokers provides professional business brokerage and transaction advisory services to owners of privately held businesses. We assist business owners in preparing for and executing the confidential sale of their companies, with a focus on protecting value and facilitating an orderly, well-managed transaction process.

Our approach combines practical transaction experience, financial analysis, disciplined marketing, and confidential buyer engagement. From initial preparation and positioning through buyer qualification, negotiation, due diligence, and closing, Cornerstone helps owners navigate the complexities of a business sale while maintaining strict confidentiality throughout the process.



A structured, confidential process designed to protect business value from preparation through closing.

Executive Summary

Established in January 2005, this owner-led tax and accounting company serves an established Central New York client base from a leased professional office. The practice reportedly serves a good mix of individual and business clients and generates an estimated 76% of revenue from business accounts. Its core work includes individual and business tax-return preparation, proactive tax planning, and bookkeeping oversight, supported by ATX, which is a tax processing and other encrypted backup service. FY2025 normalized revenue reached \$269,816 and normalized SDE reached \$196,417. Referral activity continues to generate new opportunities, although the owner has selectively declined additional work as part of his planned transition toward retirement. The contemplated retirement sale offers a buyer an established book of relationships, a lean operating model, and practical growth capacity.

OPERATING SNAPSHOT



BUSINESS PROFILE

Owner-Led S Corporation

Independent CPA and tax practice serving businesses and individuals.



OPERATING HISTORY

Established January 2005

Relationship-based practice developed over more than two decades.



LOCATION & FACILITY

Central New York

Leased professional office serving the Central New York market.



SERVICE OFFERING

Tax Compliance & Planning

Individual and business returns, tax planning and bookkeeping oversight.



CLIENT BASE

Currently 373 Total Clients

Includes 116 corporations, 15 partnerships and 242 Individual clients.



MARKET MIX

35% Business / 65% Individual

Estimated revenue mix; approximately 80% of clients are local to CNY.



OWNERSHIP

Single Owner

The seller is CPA designated; contemplated transaction is retirement-driven.



OPERATING SCHEDULE

Monday-Friday

Reported operating hours are approximately 8:00 a.m.-5:00 p.m.



TEAM & DELIVERY

Lean, Owner-Operated Practice

Part-time or leased preparation support available when needed



TECHNOLOGY & SECURITY

ATX, TaxDome, ShareFile

ATX is the tax processing software. TaxDome and ShareFile are annual subscriptions



FY2025 SCALE

\$269.8K Normalized Revenue

21.5% growth over FY2024 based on seller-provided normalized results.



FY2025 EARNINGS

\$196.4K Normalized SDE

\$78.6K EBITDA; 72.8% SDE and 29.1% EBITDA margins.

Asking Price

\$295,000

CPA practice only. Proposed assets include the client list, goodwill, FF&E, A/R and affiliated payroll, insurance and wealth businesses are excluded. Final scope and normalized adjustments remain subject to buyer diligence and definitive documentation.

Financial Snapshot

The normalized financial history shows revenue increasing each year from 2021 to 2025, rising from \$147.0K to \$269.8K - an increase of approximately 84%. Over the same period, seller's discretionary earnings (SDE) grew from \$82.6K to \$196.4K, reflecting a larger revenue base and higher normalized earnings relative to sales. Growth accelerated in 2025, with revenue increasing 21.5% and SDE increasing 25.7% over the prior year.

\$269,816

FY2025 NORMALIZED REVENUE

21.5% growth vs. 2024

\$196,417

FY2025 NORMALIZED SDE

25.7% growth vs. 2024

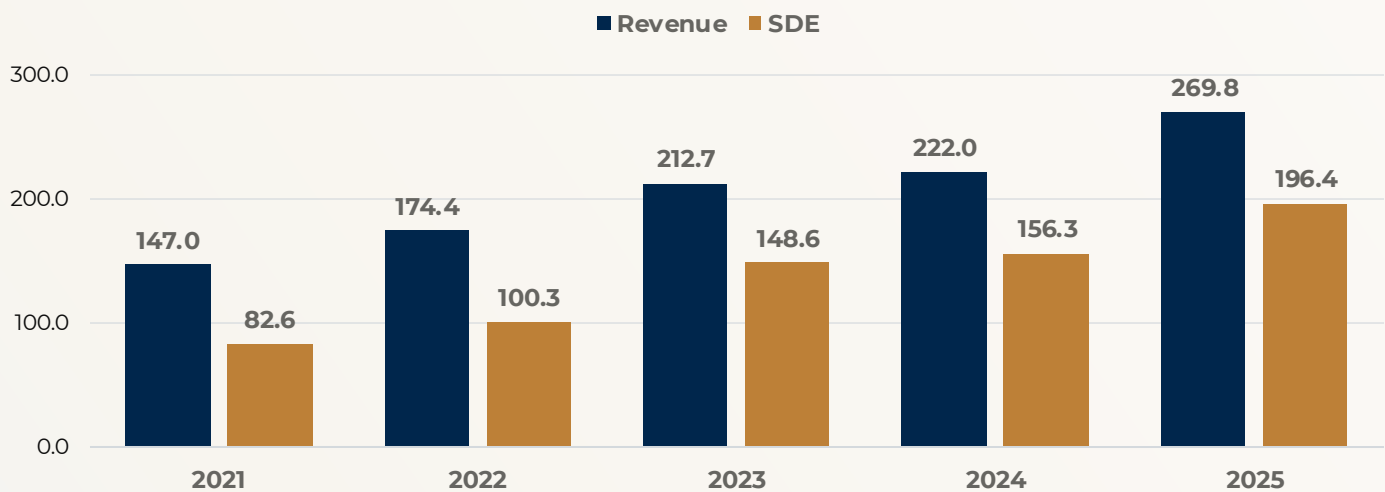
\$78,585

FY2025 NORMALIZED EBITDA

29.1% of revenue

FIVE YEARS OF REVENUE AND OWNER EARNINGS

Normalized historical results, \$ thousands



WHAT FY2025 SDE INCLUDES

\$78,585 EBITDA + \$117,832 officer compensation = \$196,417 SDE

CONSISTENT GROWTH IN REVENUE AND OWNER EARNINGS

The practice has produced a strong five-year growth trajectory, with normalized revenue increasing every year since 2021. Owner earnings have grown even faster, with normalized SDE more than doubling over the period. Most recently, FY2025 produced the highest revenue and normalized SDE in the five-year period, continuing the practice's upward financial trend.

This performance has been achieved within a lean, owner-led operating model and provides an established earnings base for a buyer seeking either direct ownership or a strategic addition to an existing accounting practice.

Key Considerations

Founded in 2005, the practice combines a long-standing Central New York client base with strong recent normalized earnings and reported demand beyond the owner's current capacity. The acquisition case is strongest for a hands-on CPA or established firm that can preserve personal relationships, absorb the owner's workload and expand selectively. Digital workflows and ties to an affiliated payroll provider may aid continuity, but client retention, staffing and standalone cost allocation remain central diligence priorities.

WHY THIS PRACTICE STANDS OUT?

01 Established local trust base

Established in January 2005, the practice reports 350–400 clients, with approximately 80% located in Central New York. This relationship network gives a buyer a client-acquisition foundation built over two decades; preserving responsiveness and personal attention will be central to transferring that goodwill.

02 Business clients anchor the book

131 business clients and an estimated revenue mix of 35% business and 65% individual work. The breadth across business and household relationships limits reliance on one service category, while account-level billing and concentration should be verified during diligence.

03 Demand exceeds owner capacity

Declined approximately 20 business opportunities, along with individual inquiries, because the owner no longer seeks expansion. This indicates a practical growth avenue for a buyer with capacity. These are inquiries rather than contracted backlog, and conversion will depend on staffing, fit, pricing and service quality.

04 Owner economics support acquisition

FY2025 normalized revenue was \$269,816, with SDE of \$196,417 and EBITDA of \$78,585. The earnings profile can suit a hands-on buyer or an established firm with shared infrastructure.

05 Digital foundation supports transfer

TaxDome workflows, ShareFile document exchange and encrypted offline backups provide an operating foundation beyond the client list. A buyer can extend automation as volume grows. Software transferability, data migration, access controls and the extent of owner-held process knowledge remain important diligence items.

06 Continuity is the value priority

The contemplated sale is driven by the owner's planned retirement rather than business performance. An orderly transition provides an opportunity to preserve longstanding client relationships and transfer the goodwill developed over more than two decades.

BUYER TAKEAWAY

A profitable, established CPA practice combining a longstanding client base, strong owner earnings, referral-driven demand and meaningful opportunity for continued growth under new ownership.

IMPORTANT INFORMATION

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NEXT STEPS

**Sign the NDA to
confirm your interest
and begin the
conversation...**

BEGIN THE CONVERSATION

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