



**MARTIN L. SCHECKNER, MAcc(TAX), M.S., CPA/PFS, CFE, CTRS, CFP®**

SCHECKNER & HETENYI, P.L.  
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(305) 938-2309 (786) 249-3768 FAX  
[MLS@CPA-SH.COM](mailto:MLS@CPA-SH.COM)

**LANGUAGES**

*English (fluent), Mandarin 中文 Elementary, Spanish Elementary.*

**AREAS OF CONCENTRATION**

*Tax Problem Resolution, US and International Tax Planning and Compliance, Financial Planning, Litigation Support Services.*

**ACADEMIC EXPERIENCE**

*Florida International University: Adjunct Faculty - School of Accounting.*

*Florida International University: Adjunct Faculty -Master of Accounting Program.*

*Barry University: Adjunct Faculty – Certificate in Financial Planning Program*

*Florida Gulf Coast University: Adjunct Faculty – Certificate in Financial Planning Program*

*Florida State University: Adjunct Faculty - Certificate in Financial Planning Program*

*Florida Gulf Coast University: Certificate in Financial Planning Program- (Income Tax and Estate Planning)*

*Barry University: Certificate in Financial Planning Program- (Estate Planning)*

*Barry University: Certificate in Financial Planning Program- (Income Tax Planning)*

**PROFESSIONAL PRESENTATIONS**

*Outstanding Discussion Leader Florida Institute of Certified Public Accountants Multiple Years through 2013*

*Speaker on Various Tax and Financial Planning Subject Matters*

*10 Mistakes Tax Practitioners Make in Dealing with the IRS*

*Accounting for Trusts and Estates in Florida*

*Surgent McCoy CPE LLC Various Tax Topics Divorce: Accounting and Tax Issues in Florida*

*FICPA Course "Ethics: Protecting the Integrity of Florida CPAs"*

*The Role of an Expert in Wrongful Termination Cases*

*Using IRS Indirect Audit Techniques in Your Litigation and/or Valuation Practice*

### **SUMMARY OF PROFESSIONAL EXPERIENCE**

*Over forty-five years of diversified Litigation, Tax and Financial Planning experience. Internal Revenue Agent assigned to IRS Strike Force for in-depth audit investigations. Forensic accounting consultant for investigative agencies and law firms. Work closely with attorneys assisting in litigation matters including large and complex civil litigation, criminal tax, civil tax fraud, and client tax representation. As part of his CPA practice, Martin L. Scheckner provides financial planning services.*

### **EDUCATION**

*Florida International University  
Master in accounting (MACC)*

*College for Financial Planning  
Master in Financial Planning*

*Roosevelt University, Chicago, Illinois  
Bachelor Science, Business Administration, with honors*

### **PROFESSIONAL DESIGNATIONS/MEMBERSHIPS**

*American Bar Association (associate member)*

*American Institute of Certified Public Accountants*

*Association of Certified Fraud Examiners*

*American Society of Tax Problem Solvers*

*Certified Tax Resolution Specialist (CTRS) Certified*

*Public Accountant (CPA)*

*State of Florida*

*State of North Carolina*

*Certified Fraud Examiner (CFE)*

*Certified Financial Planner, (CFP®)*

*Florida Institute of Certified Public Accountants*

*Greater Miami Tax Institute, Past President*

*Personal Financial Specialist, (CPA/PFS)*

*South Florida Tax Litigation Association*

**PAPERS**

*Reducing and Replacing Tax Expenditures-Tax Notes (2016)*

*The GAAP in LIFO-Tax Notes (2016)*

**ACCOMPLISHMENTS**

*Top CPAs in Litigation Support, South Florida Legal Guide*

*Beta Gamma Sigma Honorary Accounting Fraternity*

**REPRESENTATIVE LITIGATION EXPERIENCE**

*Business Interference*

*Contractual Disputes*

*Divorce Planning and Litigation*

*Forensic Auditing and Accounting*

*Investigative Interviews*

*Lost Profits*

*Economic Damages*

*Tax Fraud and Voluntary Disclosure*