

ROBERT NORDLANDER, CPA, CFE

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PROFESSIONAL SUMMARY

Forensic accountant and retired IRS-Criminal Investigation Senior Special Agent with more than 20 years of federal criminal investigative experience. Wide experience in federal and state court proceedings through investigative work, consulting services to attorneys, and service as an expert witness on damages, forensic accounting, and tax matters. Four-time Amazon bestselling author, host of the Fraud Fighter podcast, and a national speaker on forensic accounting, criminal tax, and money laundering.

LICENSES & CERTIFICATIONS

- Certified Public Accountant, North Carolina State Board of CPA Examiners (1996)
- Certified Fraud Examiner (CFE), Association of Certified Fraud Examiners (2021)
- Reactor Certification (Tracing Cryptocurrency), Chainalysis Inc. (2019)
- Certified Criminal Investigator, Federal Law Enforcement Training Center (2000)

EDUCATION

Master of Business Administration, UNC Greensboro **1998**

B.S. in Accounting, Bob Jones University, Greenville, SC **1991**

BUSINESS VALUATION EDUCATION

- Business Valuation Certification and Training Center, National Association of Certified Valuators and Analysts (NACVA) / Consultants' Training Institute, 2026
  - Business Valuations: Fundamentals, Techniques, and Theory
  - Applications and Calculations of the Income and Asset Approaches

PROFESSIONAL EXPERIENCE

Principal Member, Nordlander CPA, PLLC **March 2021 – Present**
Bermuda Run, NC

- Manage a forensic accounting and tax resolution firm specializing in complex financial litigation matters.
- Serve as a consulting expert to attorneys and as a testifying expert witness on damages, forensic accounting, and tax issues.
- Apply 20+ years of federal criminal court experience to examinations and litigation preparation.
- Specialize in criminal tax and money laundering investigations, including Kovel engagements for defense counsel.
- Conduct investigations involving interviewing, evidence gathering, case management, and asset tracing.
- Represent individuals and businesses before the IRS, IRS Independent Office of Appeals, and other tax agencies.
- Deliver continuing education presentations to CPA, enrolled agent, and attorney associations nationwide.

Senior Special Agent, Internal Revenue Service-Criminal Investigation **June 2000 – March 2021**

Greensboro, NC

- Applied forensic accounting expertise to conduct large federal tax and money laundering criminal investigations.
- Worked multi-million-dollar cases in the United States and internationally.
- Investigated potential criminal violations of the Internal Revenue Code and related financial crimes.
- Engaged in case development, prosecution recommendations, reconstruction of financial records, and interviewing.
- Testified in federal court and applied the Federal Rules of Evidence, federal procedure, and the U.S. Sentencing Guidelines.
- Conducted arrests, served search and seizure warrants, and participated in surveillance and undercover operations.
- Served as a subject matter expert in cryptocurrency.
- Served as Acting Supervisor, Certified Academy Instructor, FBI Joint Terrorism Task Force member, and Cybercrime Coordinator.
- Coached and mentored new special agents as an On-the-Job Instructor.

Accounting Instructor, Bob Jones University **August 1998 – June 2000**

Greenville, SC

- Taught Principles of Accounting, Intermediate Accounting, Cost Accounting, and Federal Taxation.
- Designed syllabi, learning outcomes, and assessments aligned with industry practice.

EXPERT TESTIMONY

U.S. District Court, Eastern District of North Carolina (No. 4:21-cv-00112-FL) **April 2026**

Speight, et al. v. Labor Source, LLC (deposition). Retained by plaintiffs. Testified regarding my Rule 26(a)(2)(B) report estimating unpaid overtime wage damages for opt-in plaintiffs in a wage-and-hour collective action where employer time records were incomplete.

District Court, Forsyth County, North Carolina (No. 22CVD2636) **December 2024**

Opinion regarding plaintiff's business documents and forensic accounting findings.

Superior Court, Forsyth County, North Carolina (No. 22CVS2929) **October 2024**

Damage calculations in a class action for economic losses arising from an evacuation.

U.S. Bankruptcy Court, Eastern District of North Carolina (No. 23-00082-5) **January 2024**

In re Washburn Law PLLC. Testified regarding the review of the law firm's trust account, tax returns, and disposition of funds; gave opinions on the analysis of the records, the lifestyle of the responsible party, and the source of funds.

U.S. District Court, Northern District of Georgia (No. 1:21-cr-00231) **August 2023**

Federal criminal matter. Testified regarding conservation easements and IRS audit procedures.

U.S. Bankruptcy Court, Eastern District of North Carolina (No. 22-00397-5) **March 2022**

In re Baxley Corporation, LLC. Testified regarding the review of corporate books and records, emails, and other financial documents of the debtor; gave opinions on the analysis of the records, the apparent destruction of records, and findings of fraudulent activity.

PUBLICATIONS

BOOKS (NORDLANDER CPA, PLLC)

- Expert to Author: Turning Insight to Influence – Write, Publish, and Share the Book that Matters (2025)
- Erase the Penalty: A Tax Professional's Guide to Abatement (2024)
- Unpaid Payroll Taxes: A Time Bomb You Can Defuse (2023)
- Criminal Tax Secrets: What Every Defense Attorney Should Know (2022)

ARTICLES

- "Preventing Payroll Tax Catastrophes: How Enrolled Agents Help Employers Avoid Penalties," EA Journal, September 2025
- "Tax Crimes Should Be a Cause for Citizenship Denaturalization," Bloomberg Law, August 21, 2025

- "IRS Criminal Investigators Face Competing Priorities Under Trump," Bloomberg Law, March 10, 2025
- "The Role of Forensic Accounting in Divorce Proceedings," New Jersey Society of CPAs, April 21, 2025
- "How CPAs Can Help Criminal Attorneys Evaluate Evidence and Tax Losses," New Jersey Society of CPAs, March 31, 2023

PODCAST & MEDIA

- Host, Fraud Fighter podcast (iTunes, Spotify, Google), a bi-weekly podcast on the tools, practices, and people in fraud examination and forensic accounting.
- Guest, Locked In with Ian Bick podcast (2026).
- Featured video interview, ACFE 37th Annual Global Fraud Conference (July 2026).

CONTINUING EDUCATION COURSES DEVELOPED (2026)

Follow the Money: Forensic Accounting and Evidence Preservation in QuickBooks Online (4 CPE) **August 2026**
Co-developed and recorded with Pamela Peterson, EA. Covers scoping the engagement and preserving privilege, snapshotting the file before it can change, reading the QBO Audit Log (including deleted and voided transactions) and reconciliation history for tampering, bank feed integrity, shell-vendor and ghost-employee overlap, and revenue-side schemes such as lapping.

Forensic Accounting: The AI-Powered Expert and Investigator (2 CPE) **September 2026**
Covers AI applications in books-and-records reconstruction, financial statement analysis, and damages modeling; AICPA, SSFS No. 1, and ACFE ethics duties when using AI; court disclosure orders and discoverability of an expert's AI prompts under FRCP 26; proposed FRE 707 and 901(c); and preparing for cross-examination on AI-assisted opinions.

Ethics Courses Developed for CPAacademy.org (2 CPE each) **September 2026**
- "Objective for Hire: Why Good Experts Drift and How to Hold the Line"
- "Circular 230 in the Gray Zone: The Cases Where Reasonable Practitioners Disagree"
- "When a Client Pushes: Saying No, Staying Compliant, and Knowing When to Walk Away"
- "The Non-Filer Client: Quiet Filing, Voluntary Disclosure, and Your Duties"
- "Called to Testify Against Your Own Client: Subpoenas, Confidentiality, and the CPA as Witness"

PRESENTATIONS

Boon Tax Educators, Virtual **October 2026**
- "Criminal Tax Investigation: From Referral to Resolution"

Two-hour program for tax professionals on how criminal tax cases begin, are investigated, and are resolved.

CPAacademy.org, Virtual **May – October 2026**
- "Circular 230 Gray Zone Cases" (October 2026)
- "Circular 230 and Rogue Return Preparers: How to Avoid Trouble on Tax Returns" (September 2026)
- "Money Laundering 101 for CPAs" (August 2026)
- "Forensic Accounting: When the Office Is a Crime Scene" (May, June, and August 2026)

Nationwide webinars for CPAs and tax professionals; the May 2026 session drew more than 1,700 attendees.

The Summit, Retirement Tax Services, Scottsdale, AZ **September 2026**
- "Confessions of an IRS Auditor"

The audience was financial advisors and CPAs. Presentation distinguished criminal tax schemes from aggressive tax positions and covered common audit triggers for self-employed business owners.

Tax Rep Network, Virtual **September 2026**
- "The Criminal Tax Case: From Start to Finish"

Panelist with a former Director of the IRS Office of Fraud Enforcement, a former IRS Chief Counsel criminal tax attorney, and a former Assistant United States Attorney, on the life cycle of a criminal tax case (2 hours CPE).

Ohio Society of CPAs, Fraud and Forensics Conference, Virtual **August 2026**

- "The Report Is the Case: Forensic Accounting Documentation That Holds Up in Court"

The audience was CPAs. Presentation covered the elements of a forensic accounting report that withstands Daubert/Frye challenges and cross-examination.

Connecticut Society of CPAs, Mega A&A Conference, Cromwell, CT **June 2026**

- "Looking for Fraud? Start with the Most Trusted Person: The Five Fraud Schemes That Accounting Professionals Commonly Overlook"

CPA Academy **July – November 2025**

- "Circular 230 and Rogue Return Preparers: How to Avoid Trouble on Tax Returns"
- "Navigating Criminal Tax Issues: How CPAs and Clients Go To Prison"
- "Money Laundering 101 for CPAs"
- "Forensic Accounting: When the Office Is a Crime Scene"

AICPA Forensic Accounting Conference **October 2025**

- "Forensic Accounting in Criminal Tax Investigations"

Panel discussion on how to use forensic accounting in criminal tax investigations.

Accountant/Lawyer Alliance **October – November 2025**

- "IRS Enforcement of Cryptocurrency and False Tax Returns"
- "Forensic Accounting: Court Approved Methods of Proof"

North Carolina Society of Enrolled Agents **September 2025**

- "Erase the Penalty: A Tax Professional's Guide to Penalty Abatement"
- "Forensic Accounting: Court Approved Methods of Proof"

Ohio Society of CPAs **August – November 2025**

- "Money Laundering 101 for CPAs"

Webinar for CPAs and other finance professionals on investigating an embezzlement so the work is reliable in civil and criminal court.

National Association of Tax Professionals **July 2025**

- "Erase the Penalty: Best Practices in Abatement"
- "Tales from the Darkside: IRS Enforcement of Cryptocurrency"

Woodard Events **June 2025**

- "Integrating Forensic Accounting: Steps to Enhance Your Firm's Services"

CPA Crossings, LLC, Virtual **April 2025**

- Forensic Accounting: Crafting Expert Reports (4 hour CPE)
- Al Capone to Cybercrime: The Journey of IRS Special Agents (4 hour CPE)

The Georgia Society of CPAs, Virtual **December 2024**

- "Forensic Accounting: Fraud Investigations"

Part of the AICPA eight-hour forensic accounting program covering ethics, engagements, investigations, interviews, schemes, reports, and testifying.

CPA Crossings, LLC, Virtual **September 2024**

- Forensic Accounting: Investigating Divorce Cases (4 hour CPE)
- Forensic Accounting: Finding Hidden Treasure in Tax Returns (4 hour CPE)

National Association of Tax Professionals **July 2024**

- "False Tax Returns: How CPAs and Their Clients Go to Prison"
- "Unpaid Payroll Taxes: The Quickest Way to Prison"

The audience was tax professionals; presentations covered how false returns are investigated and the civil and criminal consequences of unpaid payroll taxes.

Woodard Events **July 2024**

- "False Tax Returns: How CPAs and Their Clients Go to Prison"
- "Unpaid Payroll Taxes: The Quickest Way to Prison"

The audience was bookkeepers and tax professionals.

Accountant/Lawyer Alliance Community, Virtual **April 2024**

- "Forensic Accounting: Court Approved Methods of Proof"

The audience was accountants and attorneys; covered methods of proof approved by federal courts and how they are applied.

CPA Crossings, LLC, Virtual **April 2024**

- Forensic Accounting: Court Approved Methods of Proof (4 hour CPE)
- Erase the Penalty: A Tax Professional's Guide to Abatement (2 hour CPE)
- Criminal Tax Investigations: How CPAs Bring Value to Defense Attorneys (2 hour CPE)
- CFO Solutions to IRS Problems (4 hour CPE)

NC Conference of District Attorneys **December 2023**

- "Telling Stories Through Spreadsheets"

The audience was state prosecutors and investigators; best practices for spreadsheets in white-collar prosecutions.

Thomson Reuters Synergy Conference **November 2023**

- "Criminal Tax Investigations: How Return Preparers Go to IRS Prison"

The audience was tax professionals; how the IRS finds, evaluates, investigates, and prosecutes accountants.

AICPA Forensic Accounting Conference **November 2023**

- "How CPAs Bring Value to Criminal Tax Defense Attorneys"

How to find weaknesses in criminal tax investigations, what to ask, what to review, and how to be an asset in court.

Ohio Society of CPAs, Virtual **August, October, and November 2023**

- "Money Laundering 101 for CPAs"

Defining and recognizing money laundering violations and common schemes.

Eastern Bankruptcy Institute, Myrtle Beach, SC **June 2023**

- "Finding Assets"
- "Forensic Accounting in Bankruptcy"

Guest of the Bankruptcy Administrator for the Eastern District of North Carolina; the audience was bankruptcy trustees, attorneys, and judges.

CPA Crossings, LLC, Virtual **May 2023**

- Unpaid Payroll Taxes: A Time Bomb You Can Defuse (2 hour CPE)
- Start a Forensic Accounting Practice with Confidence (4 hour CPE)
- Money Laundering 101 for CPAs (4 hour CPE)
- Circular 230 and Rogue Return Preparers (2 hour CPE)

Minnesota Association of CPAs, Virtual **November 2022**

- "Tales from the Dark Side: IRS Enforcement of Cryptocurrency"
- "False Tax Returns: Why CPAs and Their Clients Go to Prison"

ACFE Las Vegas Chapter, Virtual **June 2022**

- "Lifecycle of IRS-Criminal Investigation and Bankruptcy Cases"

North Carolina Bar Association, Bankruptcy Section / Federal Public Defender's Office, Virtual **November & December 2021**

- "Bitcoin and Cryptocurrency"

Accountant/Lawyer Alliance Community, Virtual **November 2021 & November 2022**

- "Taxes and Cryptocurrency"

North Carolina Association of CPAs, Greensboro, NC **November 2021**

- "False Tax Returns: How CPAs and Their Clients Go to Prison"

Minnesota Association of CPAs, Virtual **November 2021**

- "The Lifecycle of a Criminal Tax Investigation"

American Society of Tax Problem Solvers, Dallas, TX **November 2021**

- "Unpaid Payroll Taxes: The Quickest Way to Prison"

CPA Crossings, LLC, Virtual **August 2021**

- 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, Virtual **August 2021**

- Panel: the global investigation of Welcome to Video, a darknet child exploitation website facilitated by Bitcoin

Accountant/Lawyer Alliance Community, Virtual **June 2021 & 2022**

- "Forensic Accounting: When the Office Is a Crime Scene"

North Carolina Bar Association, Raleigh, NC **May 2021**

- "How a Civil Tax Case Becomes a Criminal Fraud Investigation"

Buncombe, Mecklenburg, and Forsyth County Bar Associations, Virtual **April & May 2021**

- Bitcoin and cryptocurrency and their impact on bankruptcy, divorce, estate planning, and criminal defense practice

U.S. Probation Office & U.S. Attorney's Office, Virtual **March 2021**

- Bitcoin and cryptocurrency in criminal investigations

Association of Certified Anti-Money Laundering Specialists, Virtual **March 2021**

- Use of suspicious activity reports in criminal investigations

IRS-Criminal Investigation, Charlotte Field Office, Greensboro, NC **February 2021**

- Open-source intelligence, preservation requests, and court orders in cybercrime investigations

IRS-Criminal Investigation, Charlotte Field Office, Greensboro, NC **October 2020**

- Best practices in criminal fraud referrals for IRS revenue officers

High Point University, High Point, NC **November 2019**

- The role of IRS-CI in financial investigations, with mock investigations for accounting students

North Carolina Congressional Liaisons, Greensboro, NC **September 2019**

- The role of IRS-CI in Bitcoin and cryptocurrency investigations

Wake Forest University, Winston-Salem, NC **November 2018 & 2019**

- IRS-CI financial investigations, abusive tax shelters, and burden of proof, with a mock investigation for Master of Accounting students

International Law Enforcement Academy, El Salvador **June 2018**

- One-week course on forensic accounting in criminal investigations, including net worth and expenditure methods of proof, for officers and analysts from South America, Central America, and the Caribbean

PROFESSIONAL ASSOCIATIONS

- American Institute of Certified Public Accountants (AICPA), Forensic and Valuation Services Section
- Association of Certified Fraud Examiners (ACFE); listed in the ACFE chapter speaker database
- Accountant/Lawyer Alliance

AWARDS & HONORS

- Albert Gallatin Award, United States Treasury
- Appreciation Award, United States Attorney's Office, Middle District of North Carolina
- Leadership Award, United States Attorney's Office, Eastern District of Virginia
- Director's Award, North Carolina Alcohol Law Enforcement