

JOSEPH NATARELLI, CPA*

CONSTRUCTION SERVICES LEADER ► ASSURANCE SERVICES

203.781.9710

joseph.natarelli@marcumllp.com



Joseph Natarelli is office managing partner in New Haven, Connecticut, and a member of the Firm's Executive Committee. A specialist in accounting for construction contractors, Mr. Natarelli also serves as national leader of Marcum's Construction Services practice, overseeing audit, consulting, and taxation services to construction clients ranging from start-ups to multi-billion-dollar international enterprises.

Mr. Natarelli has more than 30 years of experience including advising on mergers, acquisitions, and divestitures. He has served as a technical reviewer for the AICPA's construction audit and taxation guides for more than two decades and had the privilege of chairing the AICPA National Construction Program Conference Committee from 2012-2014.

Mr. Natarelli is a valued advisor on diverse construction projects, providing expertise on improving job performance and enhancing profitability. He also provides thought leadership on various accounting and auditing matters as a conference panelist and contributing author to construction publications. He has been interviewed by numerous trade and business media outlets, including the *Wall Street Journal*, *Bloomberg*, *Businessweek*, and *Fox Business*, among others.

Under Mr. Natarelli's leadership, Marcum's national Construction Services group has innovated a robust curriculum of industry summits and technical webinars focused on helping contractors continuously enhance their understanding of complex financial concepts and strategic planning. He also spearheaded several definitive industry resources for contractors, including the annual *Marcum National Construction Survey*, the quarterly *Marcum Commercial Construction Index*, the *Marcum PAS Contractor Compensation Quarterly*, and the annual *Marcum JOLTS Analysis* of construction employment trends. *Construction Executive* magazine has recognized Marcum as a Top Three construction services provider.

Professional & Civic Affiliations

Construction Accounting and Taxation, Board of Advisors and Contributors
Southern Connecticut State University, Presidential Community Advisory Board, Member
Construction Industry CPAs/Consultants Association (CICPAC), Member
Associated Builders and Contractors, Inc., Board of Directors and Membership
Committee

Construction Industry Council of Westchester and Hudson Valley, Inc.
American Institute of Certified Public Accountants (AICPA) - National Construction and
Real Estate Industry Group

Industry Program Conference Committee, Chairman, 2012-2014

Connecticut Society of Certified Public Accountants (CTCPA) Construction and Real
Estate Committee, Past Chairman

National Association of Surety Bond Producers (NASBP), Board Member
Associated General Contractors of Connecticut, Treasurer & Secretary, 2013 Service
Provider of the Year

Associated Builders and Contractors of Connecticut

EXPERTISE

- Mergers & Acquisitions
- Divestitures
- Refinancing
- Structuring of Transactions
- Audits
- Assurance

INDUSTRY FOCUS

- Construction
- Real Estate
- Manufacturing
- Gaming Franchises

EDUCATION

- Bachelor of Science, Accounting,
Quinnipiac University

* Licensed by the State of Connecticut

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New Haven Bank, Board of Directors & Chairman of the Audit Committee
Quinnipiac University, School of Business - Instructor; Advisory Board member; Business Leader Hall of Fame, Chairman;
Distinguished Alumni Award: 2013, Doctorate of Humane Letters: 2018
Southern Connecticut State University Foundation, Inc., Board of Directors, 2013
Easter Seals Goodwill Industries Rehabilitation Center, Inc., Past Chairman
Utility Contractors Association of Connecticut, Member

Articles & Presentations

The American Rescue Plan Act of 2021 to help rebuild the country's infrastructure, June 2021
ERTC + PPP: What Contractors Need to Know NOW to Maximize Programs, Marcum LLP National Webinar, May 2021
Topic 606: Revenue Recognition and the Impact to Contractors Financial Statements, NASBP Webinar, May 2021
The Inflation Story Is Real, Construction Accounting and Taxation, March/April 2021
Payroll Protection Program, Employee Retention Tax Credits, and the Construction Industry, CONNstruction Magazine, March 2021
Fighting Cybercrime in Construction: How to Recognize, Prevent and Protect Your Business, Marcum LLP Webinar, March 2021
PPP2 and ERC: What You Need to Know, CMiC Webinar, February 2021
Mr. Biden Goes (Back) to Washington: Construction Industry May Be A Big Winner, Construction Accounting & Taxation, February 2021
Navigating the Ever-Changing PPP Loan Process for Contractors, AGC WebEd, December 2020
Industry Outlook: Attitudes & Expectations, CFMA Building Profits, November 2020
Tax Update and Year-End Planning for the Contractor, Marcum LLP Webinar, November 2020
Industry Outlook: Attitude & Expectations, CFMA Building Profits, November 2020
Understanding Construction Industry R&D Credit Opportunities, Marcum LLP Webinar, November 2020
Just What the Doctor Ordered: Captive Insurance Amid a Pandemic, Marcum LLP Webinar, November 2020
Leading Indicators Mostly Point Downward, Construction Accounting and Taxation, September/October 2020
PPP Loan Forgiveness could results in big tax bills, Construction Dive Interview, August 2020
Hub Chat: Joseph Natarelli, CPA Construction Services Leader with Marcum LLP, Interview, Plumbing Perspective, August 2020
Global Trade Won't Recover as Fast as Economy, *Construction Accounting and Taxation*, August 2020
Five Ways COVID-19 Will Reshape the Construction Industry and Steps Contractors Can Take to Mitigate its Impact, *Surety Bond Quarterly*, July 2020
Never Waste a Good Crisis, *Construction Accounting and Taxation*, June 2020
When the Fever Breaks, BuildCentral Webinar, May 2020
How Builders can Leverage PPP and Market Data to Thrive during COVID-19, Viewpoint Webinar, May 2020
Coronavirus and Construction Materials: A Tale of Two Theories, *Construction Accounting and Taxation*, March/April 2020
Building homes in Valley is deemed essential but not easy amid coronavirus outbreak, Los Angeles Daily News Interview, April 2020
6 Ways the Coronavirus Outbreak will Affect Construction, Construction Dive Interview, March 2020
Coronavirus and the Construction Industry, Marcum LLP Webinar, March 2020
NYC Real Estate Braces for Major Disruptions as Coronavirus Circles the Globe, Commercial Observer Interview, March 2020
Trade Uncertainty Dissipates, Construction Accounting & Taxation, January/February 2020
Ready to Roll? Implementing the New Revenue Recognition and Lease Standard, Seminar hosted by Crum & Forster
Accounting and Auditing Panel - Challenging Accounting and Auditing Issue in Construction, AICPA Construction and Real Estate Conference, December 2019
Bumpy Politics Produce Bumpy Roads, *Construction Accounting and Taxation*, September/October 2019

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Increasing Bonding Capacity and Maximizing Surety Credit, *Surety Bond Quarterly*, September 2019

Brace for Impact: How Tariffs on China Could Impact U.S. Construction, *Construction Accounting & Taxation*, July/August 2019

Construction Accounting Methods for Financial Reporting and Income Tax Reporting, *Construction Executive*, July 2019

Is Tax Reform Still Delivering Growth? *Construction Accounting & Taxation*, May/June 2019

Construction Skills Shortfalls: The Situation isn't Improving, *Construction Accounting & Taxation*, March/April 2019

Silicon Valley Spreads its Wings: Major Campuses Planned for Multiple Cities, *Construction Accounting & Taxation*,
January/February 2019

Déjà vu All Over Again, *Construction Accounting & Taxation*, November/December 2018

The Likely Impact of Tax Reform on Capital Expenditures: What Tax Reform Can Do For Your Taxes (and the Economy),
Construction Accounting & Taxation, September/October 2018

Is National Policymaking Helping or Hurting, *Construction Accounting & Taxation*, July/August 2018

You're Hired: White House Reaffirms Support for Apprenticeships by Forming New Task Force, *Construction Accounting &
Taxation*, May/June 2018

Materials Prices on the Rise: Recent Increases May Represent Tip of the Iceberg, *Construction Accounting & Taxation*,
March/April 2018

Auditing and Accounting Panel, AICPA Construction and Real Estate Conference, 2015 - 2018

When will the canaries arrive? The difficulty of predicting the next real estate downturn, *Construction Accounting & Taxation*,
January/February 2018

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