

David S. Cantor, CPA/ABV, CDFA®
Curriculum Vitae

Professional Designations/Training

Certified Public Accountant (CPA), licensed in Arizona and California
Accredited in Business Valuation (ABV) by the American Institute of Certified Public Accountants
Certified Divorce Financial Analyst (CDFA®) – Institute for Divorce Financial Analysts
Trained in Divorce Collaborative Process
Certified Mediator – Parent Team

Education

Marshall University – Bachelor of Business Administration, 1984

Expert Witness Qualifications

Mr. Cantor has qualified to testify as an expert witness in Arizona, California, and North Carolina. Mr. Cantor has testified as an expert witness approximately 250 times. Mr. Cantor has also been appointed by the Maricopa County Superior Court as a Family Law Special Master.

Employment

2011 – Present Cantor Forensic Accounting, PLLC – Founder
Smarter Divorce Solutions – Owner

Mr. Cantor is the founder of Cantor Forensic Accounting, PLLC and has specialized in Family Law Accounting since 1990. Cantor Forensic Accounting, PLLC is also the owner of Smarter Divorce Solutions. Some of his areas of expertise include but are not limited to Determination of Income, Maintenance/Support calculations, Reimbursement claims, Separate Property tracings and Business Valuations. Mr. Cantor has also provided Forensic Accounting services related to Family Law legal malpractice cases, Estate/Trust disputes and Lost Earnings Damages. During this period, Mr. Cantor was also associated with Epps Forensic Consulting PLLC as their Managing Director of Family Law Services.

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Employment (Continued)

2004 – 2011 Real Estate Agent/Investor

Mr. Cantor was a licensed Real Estate Agent in Arizona and participated in over \$1,000,000 in real estate transactions.

1990 – 2004 Gursey, Schneider & Co. – Partner, Manager, Senior Accountant

While a partner at Gursey, Schneider & Co. in Los Angeles, Mr. Cantor directly supervised approximately thirty-five employees in the litigation department and performed accounting services and business valuations related to Family Law matters on over 1,000 Family Law cases.

1988 – 1989 Ozur Andersen & Radder, Beverly Hills, CA – Staff Accountant

Worked on various small to medium sized personal and business financial statements and tax returns.

1984 – 1988 Jacobs & Jacobs, Ojai, CA – Staff Accountant

Worked on various small to medium sized personal and business financial statements and tax returns.

Professional Societies/Memberships/Positions Served

Current:

- American Institute of Certified Public Accountants (AICPA)
- American Institute of Certified Public Accountants – Forensic and Valuation Services
- Arizona Society of Certified Public Accountants
- Institute For Divorce Financial Analysts
- Collaborative Professionals of Phoenix – Board Member
- International Academy of Collaborative Professionals

Past:

- Member of the Tax Practice Advisory Committee of the Arizona State Board of Accountancy (former Chairperson)
- Arizona Society of Certified Public Accountants Forensic Conference Planning Committee
- Arizona Society of Certified Public Accountants Forensic Litigation Section
- Family Law Section of the California Society of Certified Public Accountants
- Past Chairman, Vice Chairman and Treasurer
- Advisory Board Member of the American Academy of Certified Financial Litigators

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Professional Societies/Memberships/Positions Served (continued)

- Steering Committee of the Forensic Section of the California Society of CPAs
- Past Chairman of the California Society of Certified Public Accountants Annual Family Law Conference planning committee

Lectures & Presentations

Collaborative Professionals of Phoenix, *Business Valuation*, November 21, 2024

Learn Law Continuing Education, *Unreported Income in a Divorce*, July 28, 2023

Arizona Society of CPAs Forensic Litigation Seminar, *Tracing Panel*, December 18, 2019

State Bar of Arizona, *Utilizing Forensic Accounting in Your Family Law Case*, March 1, 2018

Arizona Society of CPAs Forensic Litigation Seminar, *Allocating Equity in the Marital Residence in a Divorce*, September 7, 2017

Maricopa County Bar Association, *Stock Options – Asset or Income... and How Much Is Community?*, March 24, 2017

Arizona Society of CPAs Forensic & Litigation Services Conference, *Determining Self-Employed Income in a Divorce*, September 11, 2015

Maricopa County Bar Association, *Determining Income for Maintenance/Support and Related Tax and Business Valuation Issues*, March 20, 2015

Maricopa County Family Law Judicial Officers, *Determining Self-Employed Income*, February 12, 2015

Arizona Family Support Council Annual Conference, *Top Five Best Practices and Other Useful Information Every Family Court Lawyer Must Know*, 2013 & 2014

Consultants Training Institute, *Exploring Professional, Personal, and Enterprise Goodwill in a Dissolution of Marriage* (Live Webinar), May 20, 2014

Maricopa County Bar Association Trial Skills Institute, *Volunteer Expert Witness Participant*, October 2013

Bisk Education, *Guest Lecturer – Family Law Issues*

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Publications

"Who Is Your FATP?", Maricopa County Bar Association Newsletter, October 2017

"Allocating Equity in the Marital Residence in a Divorce", Arizona Society of CPAs Magazine, July/August 2017

"The 'Other' Documents Needed for Business Valuations in a Family Law Case", State Bar of Arizona Family Law News, March 2016

"One Dip or Two... The 'Double Dip' Issue of Goodwill and Support in a Divorce", Maricopa County Bar Association Family Law Section Newsletter, July 2015

"Determining Goodwill in a Divorce-Related Business Valuation: Professional/Personal vs. Enterprise", Arizona Attorney Magazine, September 2014

"Misconceptions About Community Property", Arizona Society of CPAs Magazine, January 2014

"Determining Standard of Value in a Divorce-Related Valuation", Arizona Attorney Magazine, December 2013

"Determining Income Available for Child Support and Spousal Maintenance", Attorney at Law Magazine, June 2013

"Divorce Cases: Best Practices to Untangle Commingled Assets", Arizona Attorney Magazine, June 2013

"Family Law Accounting (When 'Death Do Us Part' Is Just Too Far Away)", Arizona Society of CPAs Magazine, January 2013

Cantor Forensic Accounting Newsletter, Various Articles

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Testimony History:

10/13/25	FC2022-002187	In Re Marriage of Olson	AZ	Business Valuation	Deposition
09/24/25	2022 DC 836	In Re Marriage of Bettini	IL	Separate Property	Trial
09/17/25	FC2023-091432	In Re Marriage of Cooper	AZ	Income and Business Valuation	Trial
08/25/25	FN2024-090027	In Re Marriage of Vigilante	AZ	Discovery	Trial
08/08/25	S-0300-CV-202200415	Aja and Youngker	AZ	Capital Account Analysis	Arbitration
08/07/25	FC2023-092242	In Re Marriage of Korte	AZ	Income	Trial
07/28/25	FN2023-005213	In Re Marriage of Russell	AZ	Separate Property	Deposition
07/24/25	B-8015-DO-202104213	In Re Marriage of Magers	AZ	Community Waste	Trial
07/22/25	FC2024-091799	In Re Marriage of Rodriguez	AZ	Discovery	Trial
07/14/25	B-8015-DO-202104213	In Re Marriage of Magers	AZ	Status Conference	Trial
06/24/25	FN2014-003589	In Re Marriage of Deane	AZ	Income	Trial
04/10/25	FN2024-003410	In Re Marriage of Caringella	AZ	Separate Property	Trial
04/10/25	FC2023-000228	In Re Marriage of Fowler	AZ	Loan Proceeds Tracing	Trial
04/09/25	FN2023-092969	In Re Marriage of Roos	AZ	Separate Property	Trial
04/08/25	FC2023-094729	In Re Marriage of Hawkins	AZ	Separate Property	Trial
04/02/25	FN2020-004626	In Re Marriage of Majoskey	AZ	Business Valuation	Deposition
03/31/25	FC2021-095191	In Re Marriage of Baez	AZ	Income	Trial
03/19/25	FC2023-090130	In Re Marriage of Anderson	AZ	Business Valuation	Trial
03/06/25	FN2022-091589	In Re Marriage of Hagerty	AZ	Business Valuation	Trial
03/06/25	19-CVD-15216	In Re Marriage of Typrin	NC	Income	Trial
02/26/25	FC2023-000494	In Re Marriage of Sullivan	AZ	Business Valuation	Trial
02/24/25	FC2023-094729	In Re Marriage of Hawkins	AZ	Disclosure	Trial
02/13/25	FC2024-091799	In Re Marriage of Rodriguez	AZ	Fees	Trial
02/10/25	FN2022-005437	In Re Marriage of Jalilvand	AZ	Community Waste	Trial
01/29/25	FC2014-094865	In Re Marriage of Wilson	AZ	Income	Trial
12/12/24	FC2022-095267	In Re Marriage of Edupuganti	AZ	Community Waste	Trial
10/28/24	FC2022-092630	In Re Marriage of Schmidt	AZ	Business Valuation	Trial
10/24/24	FC2021-090987	In Re Marriage of Hankins	AZ	Separate Property	Trial

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10/23/24	FC2021-095191	In Re Marriage of Baez/Nanini	AZ	Income	Trial
10/07/24	FN2023-005213	In Re Marriage of Russell	AZ	Community Assets	Trial
08/08/24	FN2022-070285	In Re Marriage of Morris	AZ	Accounting	Trial
07/26/24	FC2022-006871	In Re Marriage of McDermott	AZ	Business Valuation	Deposition
07/18/24	FN2022-007841	In Re Marriage of Bravo	AZ	Business Valuation	Trial
05/07/24	FN2023-090130	In Re Marriage of Howard	AZ	Income	Trial
03/27/24	FN2020-096189	In Re Marriage of Gebran	AZ	Community Lien	Trial
03/04/24	FC2023-090313	In Re Marriage of Riordan	AZ	Business Valuation	Trial
02/29/24	FC2023-094349	In Re Marriage of Dillon	AZ	Income Analysis	Trial
02/12/24	FN2021-050066	In Re Marriage of Rovers	AZ	Business Valuation	Trial
02/07/24	FN2021-001868	In Re Marriage of Marlin	AZ	Business Valuation	Trial
01/16/24	FC2018-052362	In Re Marriage of Nahon	AZ	Community Businesses	Trial
12/14/23	FC2022-052048	In Re Marriage of Cusano	AZ	Community Property Lien	Trial
11/28/23	FC2023-090130	In Re Marriage of Anderson	AZ	Discovery	Trial
08/23/23	FN2020-095719	In Re Marriage of Welch	AZ	Business Valuation/Schickner Claim	Trial
08/01/23	FC2020-096315	In Re Marriage of Chandler	AZ	Retirement Account Analysis	Trial
07/27/23	FC2019-010467	In Re Marriage of Loiselle	AZ	Reimbursement Claim	Trial
06/19/23	FC2014-006516	In Re Marriage of Hermling	AZ	Income	Trial
05/12/23	FN2022-090981	In Re Marriage of Douglas	AZ	Community Waste	Deposition
04/25/23	FC2016-070786	In Re Marriage of Sease	AZ	Retirement Allocation	Trial
04/17/23	FC2021-001742	In Re Marriage of Larson	AZ	Fees and Costs	Trial
03/14/23	FC2020-093773	In Re Marriage of Fracasse	AZ	Tax Liability	Trial
01/27/23	FC2021-004512	In Re Marriage of Khalil/Bassal	AZ	Community Assets/Waste	Trial
09/27/22	FC2021-000822	In Re Marriage of Jones	AZ	Community Lien - Residence	Trial
09/19/22	FC2018-052362	In Re Marriage of Nahon	AZ	Discovery/Business Valuation	Trial
04/07/22	FN2020-005291	In Re Marriage of Bushnell	AZ	Business Equity	Trial
01/07/22	FC2018-052362	In Re Marriage of Nahon	AZ	Community Businesses	Deposition
08/03/21	FC2019-095961	In Re Marriage of Kumbera	AZ	Restricted Stock Units	Trial
06/28/21	FN2020-090022	In Re Marriage of Blair-Coyle	AZ	Business Valuation	Trial

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06/10/21	FC2019-053257	In Re Marriage of Lomas	AZ	Business Valuation	Trial
06/02/21	FN2020-003203	In Re Marriage of Newsom	AZ	Separate Property Tracing	Trial
05/24/21	FC2019-000376	In Re Marriage of Swanson	AZ	Discovery, Income	Trial
04/19/21	FC2019-098387	In Re Marriage of Berg	AZ	Business Valuation	Trial
04/19/21	FC2017-005431	In Re Marriage of Atencio	AZ	Income	Trial
03/30/21	FC2020-000989	In Re Marriage of Nielsen	AZ	Restricted Stock Units/Waste	Trial
12/21/20	FC2018-090140	In Re Marriage of Dilday	AZ	Community Waste	Trial
10/20/20	FN2017-093397	In Re Marriage of Riddle	AZ	Business Valuation	Trial
09/24/20	FC2019-006464	In Re Marriage of Camping	AZ	Business Valuation/Income	Trial
09/21/20	FC2018-003967	In Re Marriage of Jones	AZ	Business Valuation/Income	Trial
08/31/20	FN2014-093397	In Re Marriage of Riddle	AZ	Profit Distributions	Trial
08/27/20	FC2017-091852	In Re Marriage of Dritsas	AZ	Stock Allocation	Trial
08/05/20	FN2019-002387	In Re Marriage of Bergman	AZ	Needs Analysis	Trial
07/09/20	FC2018-052362	In Re Marriage of Nahon	AZ	Discovery	Trial
03/12/20	FC2018-003967	In Re Marriage of Jones	AZ	Income	Trial
02/13/20	FC2017-054746	In Re Marriage of Elliott	AZ	Business Valuation/Income	Trial
02/11/20	FN2019-002193	In Re Marriage of Vehring	AZ	Community Accounting	Trial
01/09/20	FC2018-094094	In Re Marriage of Behnke	AZ	Income, Business Valuation	Trial
01/08/20	FC2018-003967	In Re Marriage of Jones	AZ	Income	Trial
12/11/19	FC2018-003967	In Re Marriage of Jones	AZ	Income	Trial
11/19/19	FC2018-003967	In Re Marriage of Jones	AZ	Discovery	Trial
08/22/19	FC2014-052405	In Re Marriage of Whipple	AZ	Income	Trial
05/30/19	FN2018-093704	In Re Marriage of Smith	AZ	Restricted Stock Units	Trial
01/22/19	FC2016-008037	In Re Marriage of O'Brien	AZ	Community lien – Real property	Trial
01/22/19	FN2017-092845	In Re Marriage of Simone/Thompson	AZ	Business Valuation	Trial
12/11/18	FN2005-004841	In Re Marriage of Boldea/Moreno	AZ	Income	Trial
05/08/18	FC2016-095598	In Re Marriage of Lanchier/Kang	AZ	Community Waste, Separate Property Tracing	Trial
03/30/18	FC2017-092362	In Re Marriage of Nadjafi	AZ	Separate Property Tracing	Trial

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02/07/18	FN2015-001372	In Re Marriage of Rodriguez	AZ	Discovery Issues	Trial
12/08/17	FN2017-092934	In Re Marriage of Leslie	AZ	Discovery Issues	Trial
11/30/17	FC2014-091063	In Re Marriage of Gray	AZ	Business Income	Trial
11/07/17	FN2016-094026	In Re Marriage of Connell	AZ	Separate Property Analysis	Trial
11/01/17	FC2017-091392	O'Donnell v Guice	AZ	Income/Child Support	Trial
07/18/17	FC2012-092577	In Re Marriage of Hargedon	AZ	Income/Child Support	Trial
07/17/17	FC2014-091063	In Re Marriage of Gray	AZ	Business Income	Trial
12/13/16	FC2014-000471	In Re Marriage of Pushkar	AZ	Income	Trial
10/19/16	FC2015-097078	In Re Marriage of Derra	AZ	Separate Property Tracing of Bank Account & Residence	Trial
09/14/16	FC2009-000705	In Re Marriage of Tavares/Lynum	AZ	Income	Trial
2015–2016	FC2014-007874	In Re Marriage of Cutright	AZ	Business Valuation, Income, Community Waste	Trial
2015–2016	FC2008-007358	In Re Marriage of Riazati/Rezvani	AZ	Income, Waste	Trial
07/21/16	FN2014-053408	In Re Marriage of Barnhart	AZ	Income/Business Valuation	Trial
06/14/16	FC2015-005666	In Re Marriage of Whittle	AZ	Income, Stock Allocation	Trial
05/23/16	FC2013-091844	In Re Marriage of Christensen v Hoyer	AZ	Income	Trial
05/18/16	FC2014-095577	In Re Marriage of Kadiyala/Vemulpalli	AZ	Community Waste	Trial
12/08/15	FC2012-003376	In Re Marriage of Grossman	AZ	Income, Standard of Living	Trial
05/05/15	FN2014-092519	In Re Marriage of Kish	AZ	Income, Pension Allocation	Trial
04/15/15	FN2014-090368	In Re Marriage of Perez	AZ	Community Reimbursement	Trial