



Cantor Forensic Accounting, PLLC
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**David Cantor, CPA/ABV, CDFA®
Curriculum Vitae**

Professional Designations

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

Education

Marshall University, Bachelors of Business Administration, 1984

Expert Witness Qualifications

Mr. Cantor has qualified to testify as an expert witness in Maricopa County, Arizona and Los Angeles, Ventura, San Bernardino and Orange Counties in California. Mr. Cantor has testified over 100 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

Mr. Cantor is the founder of Cantor Forensic Accounting, PLLC and has specialized in Family Law Accounting since 1990. 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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Curriculum Vitae - Continued

Employment (continued)

2004 – 2011 Real Estate Agent/Investor

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

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

While a partner at Gurse, Schneider & Co. in Los Angeles, Mr. Cantor directly supervised approximately 35 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
Forensic Litigation Section of the Arizona Society of Certified Public Accountants
Tax Practice Advisory Committee of the Arizona State Board of Accountancy

Past:

Family Law Section of the California Society of Certified Public Accountants
Past Chairman, Vice Chairman and Treasurer

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Curriculum Vitae – Continued

Professional Societies/Memberships/Positions Served (continued)

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

Publications/Lecturer

State of Arizona Bar – Utilizing Forensic Accounting In Your Family Law Case
March 1, 2018

Maricopa County Bar Association News Letter – October 2017 – “Who Is Your FATP”?

Arizona Society of CPA Forensic Litigation Seminar Lecturer, September 7, 2017 – “Allocating Equity in the Marital Residence in a Divorce”

Arizona Society of CPA Magazine Article, July/August 2017 – “Allocating Equity in the Marital Residence in a Divorce”

Maricopa County Bar Association Lecture, March 24, 2017 – “Stock Options – Asset or Income...and How Much is Community?”

State Bar of Arizona Family Law News, March 2016 – “The ‘Other’ Documents Needed for Business Valuations in a Family Law Case”

Lecturer for the Arizona Society of Certified Public Accountants, Forensic and Litigations Services Conference, September 11, 2015 – “Determining Self Employed Income in a Divorce”

Maricopa County Bar Association, Family Law Section Newsletter, July 2015 – “One Dip or Two...The ‘Double Dip’ Issue of Goodwill and Support in a Divorce”

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

Maricopa County Family Law Judicial Officer Lecture, February 12, 2015, “Determining Self Employed Income”

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Curriculum Vitae – Continued

Publications/Lecturer (continued)

Lecturer for Arizona Family Support Council 2013 and 2014 Annual Conference: “Top Five Best Practices and Other Useful Information Every Family Court Lawyer Must Know”

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

Consultants Training Institute, May 20, 2014, Presented Two Hour Live Webinar – “Exploring Professional, Personal and Enterprise Goodwill in a Dissolution of Marriage”

Arizona Society of Certified Public Accountants Magazine, January 2014 – “Misconceptions About Community Property”

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

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

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

Arizona Attorney Magazine, June 2013 – “Divorce Cases: Best Practices to Untangle Commingled Assets”

Arizona Society of Certified Public Accountants Magazine, January 2013 – “Family Law Accounting (When ‘Death Do Us Part’ Is Just Too Far Away)”

Guest lecturer for Bisk Education – Family Law Issues

Cantor Forensic Accounting Newsletter

David Cantor Testimony Experience

<u>Date(s)</u>	<u>Case Number</u>	<u>Case</u>	<u>State</u>	<u>Issue(s)</u>	<u>Trial/ Deposition</u>
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
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 and 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, 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 Option Allocation	Trial
05/23/16	FC2013-091844	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
07/29/14	FN2013-003197	In Re Marriage of Cerny	AZ	Income, Community Assets	Deposition