

Cantor Forensic Accounting, PLLC 1791 E. Queen Creek Rd Suite 2 Chandler, AZ 85286

> Ph: (480) 448-9904 www.dscfac.com

# David Cantor, CPA/ABV, CFL, 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 Financial Litigator (CFL) – American Academy of Certified Financial Litigators
 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 as an expert witness over 200 times. Mr. Cantor has also been appointed by the Maricopa County Superior Court as a Family Law Special Master.

#### Employment

<u>2011 – Present</u> 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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#### **Employment (continued)**

<u>2004 – 2011</u> 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.

<u>1990 – 2004</u> Gursey, Schneider & Co. - Partner, Manager, Senior Accountant

While a partner at Gursey, 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.

<u>1988 – 1989</u> Ozur Andersen & Radder, Beverly Hills, CA – Staff Accountant

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

<u>1984 – 1988</u> 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:**

Current Chairperson of the Tax Practice Advisory Committee of the Arizona State Board of Accountancy
American Institute of Certified Public Accountants (AICPA)
American Institute of Certified Public Accountants – Forensic and Valuation Services
Arizona Society of Certified Public Accountants
Advisory Board Member of the American Academy of Certified Financial Litigators
Forensic Litigation Section of the Arizona Society of Certified Public Accountants
Institute For Divorce Financial Analysts

#### Past:

Arizona Society of Certified Public Accountants Forensic Conference Planning Committee

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

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#### **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**

- Arizona Society of CPA Forensic Litigation Seminar Lecturer, December 18, 2019 Tracing Panel
- 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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### **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