



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

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www.dscfac.com

**David S. Cantor, CPA/ABV, CFL, 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 Financial Litigator (CFL) – American Academy of Certified Financial Litigators  
Certified Divorce Financial Analyst (CDFA®) – Institute For Divorce Financial Analysts  
Trained in Divorce Collaborative Process

**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**

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:**

Committee Member of the Tax Practice Advisory Committee of the Arizona State Board of Accountancy (former Chairperson)  
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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**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**

Learn Law Continuing Education Lecturer, July 28, 2023 – Unreported Income In A Divorce

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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**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

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**Curriculum Vitae - Continued**

**Testimony History:**

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
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

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**Curriculum Vitae - Continued**

**Testimony History (cont.):**

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
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	Trial
09/14/16	FC2009-000705	In Re Marriage of Tavares/Lynum	AZ	Income	Trial

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**Curriculum Vitae - Continued**

**Testimony History (cont.):**

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

**Selected Continuing Education**  
**(Indicates Divorce/Business Valuation Topics)**

<u>Course</u>	<u>Sponsor</u>	<u>Date</u>
• Advance Collaborative Training	CPP	10/14/23
• Introductory Interdisciplinary Collaborative Practice Training	CPP	10/13/23
• An Introduction To Managing Litigation For Non-Lawyers	myCPE	04/14/23
• Introduction To Business Valuations for a Closely-Held Business	myCPE	12/05/22
• Financial Litigation Clinic – Matrimonial Litigation	CTI	07/28/22
• The World of Expert Witnesses	CTI	07/14/22
• S Corporations – Part 1	PES	04/24/22
• Pass-Through Entities Including Section 199A	PES	04/20/22
• Working with Excel Data	PES	04/19/22
• Ethics and Professional Conduct For AZ CPAs	PES	04/17/22
• Divorce Taxation	PES	04/15/22
• 2021 Divorce Financial Update	AACFL	07/01/21
• Capitalization Rates in Divorce Cases	ALA	05/07/21
• Analyzing Personal Goodwill in Matrimonial And Estate Matters	NACVA	12/06/20
• Use of Spreadsheets to Analyze Data	AAML/BVR	09/30/20
• Discounted Future Benefits Method In In Family Law Business Appraisals	AAML/BVR	09/24/20



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<u>Course</u>	<u>Sponsor</u>	<u>Date</u>
• Creative Settlements When Working With Distressed Businesses	AAML/BVR	09/17/20
• New Tax Laws – Part II	AAML/BVR	09/11/20
• Managing Client Expectations	AAML/BVR	09/11/20
• Thoughtful Analysis vs Averaging	AAML/BVR	09/11/20
• New Tax Laws – Part I	AAML/BVR	09/10/20
• Executive Compensation In Divorce	AAML/BVR	09/09/20
• Mission Critical In Divorce – 10 Key Insights	AAML/BVR	08/27/20
• Normalizing Compensation For Closely Held Business	BVR	06/30/20
• Best Practices For Payroll Taxes and 1099's	AICPA	04/18/20
• Revenue and Cash Receipts Fraud	AICPA	04/18/20
• Detecting and Preventing Accounts Receivable Fraud Schemes	AICPA	04/18/20
• Revenue and Cash Receipts – Fraud Controls	AICPA	04/18/20
• Identity Theft	AICPA	04/18/20
• AICPA Professional Ethics	AICPA	04/17/20
• Ethics and Professional Conduct for AZ CPA's	PES	04/17/20
• Understanding Income in a Divorce	CFA	02/07/20
• Fair Value Accounting	AICPA	12/31/19

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**Selected Continuing Education**  
**(Indicates Divorce/Business Valuation Topics)**

<u><b>Course</b></u>	<u><b>Sponsor</b></u>	<u><b>Date</b></u>
• Annual Tax Update: Corporations and Pass-Through Entities	AICPA	12/31/19
• Business Valuation – Asset-Based Approach	AICPA	12/30/19
• Business Valuation – Discount/Capitalization Rates	AICPA	12/30/19
• Business Valuation – Premiums/Discounts	AICPA	12/30/19
• Business Valuation – Data Collection	AICPA	12/30/19
• Business Valuation – Market Approach	AICPA	12/30/19
• Business Ethics: In Re Marriage of Smith	AICPA	12/30/19
• Business Valuation Overview	AICPA	12/30/19
• Business Valuation – Principles and Theory	AICPA	12/29/19
• Business Valuation – The Income Approach	AICPA	12/29/19
• Business Valuation and Forensic Conference	AZCPA	12/18/19
• Goodwill In Divorce	VPS	03/27/19
• Matrimonial Litigation	CTI	03/15/19
• Benchmarking with Bizminer	BVR	01/24/19
• Role of Financial Neutral in Collaborative Divorce	CertiTrek	01/15/19
• Business Valuation Calculation Engagements	AICPA	06/12/18
• Valuing Professional Service Firms in Divorce	AICPA	05/17/18