

# **JAMES R. HOCHWALT, CPA-ABV, FACFEI**

## **CURRICULUM VITAE**

### **Certification**

**Certified Public Accountant (CPA)**

**Accredited in Business Valuation (ABV)**

**Fellow in the American College of Forensic Examiners (FACFEI)**

**Fellow in the American College of Forensic Accountants (FACFA)**

### **Experience**

**Managing Partner**

**Flagel, Huber, Flagel & Co., CPAs**

(December 1, 1986 to Present)

- Partner from October 1, 1988 to Present
- Performed or reviewed hundreds of business valuations - 1986 to Present
- Named as expert witness in numerous law suits relating to damages
- Testified in Montgomery, Warren, Greene, Auglaize, Franklin, Clark, Preble, Shelby, Clermont and Miami Counties
- Represented taxpayers against Internal Revenue Service on business valuations relating to estates and gift taxes
- Calculated spousal support levels and tax effects of support for divorces
- Have given numerous speeches relating to valuations and using CPAs as Experts including:
  - Inn of Court
  - Dayton Association of Tax Professionals
  - Family Law Seminar
  - OSCP A CPE Day
- Have been deposed as an expert witness numerous times

**Experience (Cont.)**

**Tax Manager**

**Price Waterhouse**

(August 1984 to November 1, 1986)

- Tax manager in Dayton Office – August 1984 to April 1985
- Tax manager in New York City headquarters in charge of continuing tax education of seniors and staff – May 1985 to July 1986
- Tax manager in Cincinnati office – August 1986 to November 1986

**Tax Manager**

**Battelle and Battelle**

(December 1977 to August 1984)

**Education**

**Bachelor of Business Administration**

(Accountancy Major), University of Cincinnati – May, 1977

**AICPA Continuing Education Attended:**

- Introduction to the Valuation of Business and Professional Practice
- Engagement Approach to Researching, Evaluating and Understanding the Practice
- Data Research and Market Approach to Valuation
- The Income Approach and Asset-based Approach to Valuations
- Special Problems in Business Valuations
- Valuations and Transfers: Acquisition settings and Federal Estate and Gift Tax Planning
- The CPA – Valuator – Expert Witness
- A Case Study and a Practical Approach to Valuation Report Writing
- CPA Valuation Principles

**Education (Cont.)**

**AICPA Continuing Education Attended:**

- The Divorce Course
- Divorce Tax Traps, Tricks and Planning
- Business Valuation Body of Knowledge
- Finding the Truth
- Accreditation in Business Valuation
- Family Limited Partnerships and Asset Protection

**Memberships/Boards**

- American Institution of Certified Public Accountants
- Ohio Society of Certified Public Accountants
- Estate Planning Council of Miami Valley (past president)
- Dayton Association of Tax Professionals (past president)
- American College of Forensic Examiners
- Trustee of the Fred and Alice Wallace Charitable Foundation