

JAMES R. HOCHWALT, CPA•ABV, FACFEI, FACFA, CFF

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)

Certified in Financial Forensics (CFF)

Experience

Partner

Flagel, Huber, Flagel & Co., CPAs

(December 1, 1986 to Present)

- Partner from October 1, 1988 to Present
- Completed over 800 business valuations - 1986 to Present
- Named as expert witness in numerous law suits relating to damages including lost earnings, lost profits and lost wages
- Testified in Auglaize, Butler, Clark, Clermont, Franklin, Greene, Hamilton, Miami, Montgomery, Preble, Shelby, and Warren 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 assisted in the negotiation of numerous divorce cases
- Have been deposed as an expert witness numerous times
- Have assisted in completing the division of assets per divorce decrees
- Have prepared analysis of pre/post marital assets

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Experience (Cont.)

- Have given numerous speeches relating to valuations issues and using CPAs as Experts including:
 - Inn of Court
 - Dayton Association of Tax Professionals
 - Family Law Seminar
 - OSCP A CPE Day

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

Battelle and Battelle

(December 1977 to August 1984)

Education

Bachelor of Business Administration

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

AICPA Continuing Education Attended:

- Small Business Valuations
- AICPA/ASA National Business Valuation Conferences
- AIPCA/AAML National Conference on Divorce
- Family Limited Partnerships and Asset Protection
- Accreditation in Business Valuation
- Finding the Truth

AICPA Continuing Education Attended: (Cont.)

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

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
- Editorial Board of Litigation Support publication of Advocated Edge