

**CURRICULUM VITAE**

**STEVEN M. KAPLAN, CPA/ABV, MBA**

**SKAPLAN@SKAPLANCPA.COM**

**Certifications:**

American Institute of Certified Public Accountants Accreditation in Business Valuation (ABV)

**Memberships:**

American Institute of Certified Public Accountants (AICPA)

- Business Valuation/Forensic and Litigation Services Section
- Tax Section
- Personal Financial Planning (PFP) Section

New York State Society of Certified Public Accountants (NYSSCPA)

National Council of CPA Practitioners (NCCPAP)

**Special Training:**

Mr. Kaplan is trained in Collaborative Divorce and Collaborative Civil Practice as well as in mediation.

**Present Position:**

Mr. Kaplan is owner of the accounting and consulting services firm Steven M. Kaplan, CPA. He provides business valuation, forensic accounting, collaborative practice, alternative dispute resolution, litigation support and tax services for matrimonial, estate and gift, economic damage, dissenting shareholder and merger and acquisition purposes.

**Experience:**

Mr. Kaplan was a partner in the accounting and consulting services firm of Eisman, Zucker, Klein & Ruttenberg, LLP ("EZKR"), where he was in charge of EZKR's Business Valuation, Forensic Accounting and Litigation Support Services practice areas. Prior to joining EZKR, Mr. Kaplan was a partner in the valuation and litigation support firm of Blaustein, Lynne & Co., LLP. Mr. Kaplan began his career with Laventhol & Horwath as a junior audit and then senior tax specialist from 1986 to 1989. He has also served as Senior Accountant and then Tax Manager for Theodore Samet & Co., P.C., Konigsberg Wolf & Co., P.C. and Marshall Granger & Co., P.C. From 1998 through 2000 Mr. Kaplan was a manager with the litigation support firm of Goodman, Kahn, Hoffman & Hochman Consulting Co., LLC and its accounting and tax practice affiliate, Kahn, Hoffman & Hochman, LLP, before admission and subsequent service as a partner from 2001 through 2003.

He has written tax articles for the *CPA Journal*, appeared on the PBS "*Dollar for Dollar*" TV program, served as a tax editor and consultant for Thompson

Publishing Co. and Harcourt Brace Professional Publishing, and lectured on a variety of tax and matrimonial dissolution topics for the New York State Society of Certified Public Accountants and the Foundation for Accounting Education.

Mr. Kaplan served on the Board of the New York Association of Collaborative Professionals, representing financial professionals from 2007 through 2012. He also has served as the organization's Treasurer. Mr. Kaplan has also served as a member of the New York State Society of CPA's statewide Professional Ethics Committee.

Mr. Kaplan is past President and prior Executive Board member of the New York State Society of Certified Public Accountant's Rockland chapter, and is also past Co-Chair of the New York State Society of Certified Public Accountant's Westchester Chapter Litigation Support/Cooperation with the Bar Committee. Mr. Kaplan was also a member of Representative Benjamin Gilman's Economic Advisory Council, and has served as an advisory board member for the North Rockland High School Academy of Finance. He has also served as a member of the Editorial Advisory Board and been a contributing author for Aspen Publishing's *CPA Litigation Service Counselor* and for *National Litigation Consultants' Review*.

Mr. Kaplan has held the Series 7 General Securities Representative license issued by the National Association of Securities Dealers. He also has been licensed as a Life and Health Insurance Agent in New York State.

#### Education:

Mr. Kaplan is a 1986 graduate of the State University of New York at Albany, and received his Master of Business Administration - Taxation degree in 1992 from The Bernard M. Baruch College.

#### Expert Testimony Experience:

Mr. Kaplan has testified before, been appointed by and/or qualified as an expert in New York State Supreme Court, Westchester County Surrogates Court, and New Jersey Superior Court, in addition to damage matters before the Federal Southern District of NY trial court, and has assisted in hundreds of cases to render a professional opinion concerning the valuation of closely held businesses, professional practices and various other assets, such as pensions, licenses and stock options for matrimonial, estate and gift, dissenting shareholder and merger and acquisition purposes. Mr. Kaplan's testimony has also included employment and economic damage analysis.

#### Speaking Engagements:

Mr. Kaplan has presented to a variety of professional organizations, including the NYS and NJ Bar Associations, the New Rochelle Bar Association, the Rockland County Bar Association, the United Jewish Appeal Annual Estate Conference, the Westchester County Association, the NY Association of Collaborative Professionals, Pace University, the Financial Planning Association and the New York State Society of Certified Public Accountants. He has also spoken before the Rotary and 40/40 Clubs. Topics of discussion have included valuation issues related to purchase and sale of a business, shareholder disputes, fraud

prevention and detection, matrimonial and estate and gift matters, as well as taxation issues incidental to matrimonial dissolution. He has also presented about collaborative divorce and collaborative civil practice.

Community Involvement:

Mr. Kaplan was elected to the Blind Brook – Rye Union Free School District Board of Education, serving two consecutive 3 year terms from July, 2009 through June, 2012, where he served on a variety of committees, including its audit and technology planning committees. Mr. Kaplan served as the Board's President from July, 2008 through June, 2011.

## EXPERT WITNESS TESTIMONY

I have testified as an expert at trial, arbitration or by deposition in the following cases:

<u>Case Name</u>	<u>Trial or Deposition</u>	<u>Where Given</u>	<u>When</u>
<i>Adler v. Adler</i> Index 1124/2013	Bench Trial <i>Justice Berliner</i>	NYS Supreme Rockland Cty	December, 2015
<i>Oppenheim v Oppenheim</i> Index 598/2014	Bench Trial <i>Justice Alfieri</i>	NYS Supreme Rockland Cty	July, 2014
<i>Galanopoulos v Galanopoulos</i> Index 4366/2012	Bench Trial <i>Justice Christopher</i>	NYS Supreme Westchester Cty	June, 2014
<i>Massoni v Massoni</i> Index 2175/2012	Bench Trial <i>Justice Ecker</i>	NYS Supreme Westchester Cty	June, 2014
<i>Nadasi v Nadasi</i> Index 012826/2011	Bench Trial <i>Justice Wood</i>	NYS Supreme Westchester Cty	January, 2013
<i>Clark v Clark</i> Index 015482/2010	Bench Trial <i>Justice Christopher</i>	NYS Supreme Westchester Cty	January, 2012
<i>Hash v Smith</i> Index 026086/2009	Bench Trial <i>Justice Christopher</i>	NYS Supreme Westchester Cty	January, 2012
<i>Spiegel-Porco v. Porco</i> Index 019501/2009	Bench Trial <i>Justice Christopher</i>	NYS Supreme Westchester Cty	July, 2011
<i>Locicero v. NYCTA</i>	Deposition	Southern Dist NY	January, 2011
<i>Turner v. NYU</i>	Deposition	Southern Dist NY	May, 2010
<i>CMA v. Sassower</i>	Arbitration Panel	AAA, NYC	March, 2010
<i>Woodard and Lawless v. TWC Media Solutions, Inc. and The Weather Channel</i> 09 Civ. 3000 (BSJ) (AJP)	Deposition	Southern Dist NY	November, 2009
<i>Milazzo v. Hamerschlag</i> Index 603804/07	Bench Trial <i>Justice Ramos</i>	NYS Supreme NY County	July, 2008
<i>Scopelliti v Scopelliti</i> Index 014438/2005	Bench Trial <i>Justice Jamieson</i>	NYS Supreme Westchester Cty	May, 2008

<b><i>Conn Guardianship</i></b>	<b>Bench Trial Justice Rosato</b>	<b>NYS Supreme Westchester Cty</b>	<b>November, 2007</b>
<b><i>Davis v. O'Brien</i> Index 038217/2004</b>	<b>Bench Trial Justice S. Krauss</b>	<b>NYS Supreme Kings County</b>	<b>October, 2006</b>
<b><i>Dury v. Dury</i> Index 350062/2005</b>	<b>Bench Trial SHO M. Dershowitz</b>	<b>NYS Supreme New York County</b>	<b>October, 2006</b>
<b><i>Tenteromano v Tenteromano</i> Index 6808/2003</b>	<b>Bench Trial Justice M. Garvey</b>	<b>NYS Supreme Rockland County</b>	<b>February, 2004</b>
<b><i>Murphy v. Murphy</i></b>	<b>Bench Trial Justice Torack</b>	<b>NJ Superior Court Bergen County</b>	<b>December, 2003</b>
<b><i>Murphy v. Bolahouache</i> Index 105890/2002</b>	<b>Jury Trial Justice M. Schulman</b>	<b>NYS Supreme NY County</b>	<b>October, 2003</b>
<b><i>Valente v. Valente</i> Index 2490/1998</b>	<b>Bench Trial Justice B. Tolbert</b>	<b>NYS Supreme Westchester Cty</b>	<b>August, 2002</b>