



# Israeloff, Trattner & Co., P.C.

CERTIFIED PUBLIC ACCOUNTANTS • FINANCIAL CONSULTANTS

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**MICHAEL J. GARIBALDI, CPA/ABV, OFFICER**  
**FORENSIC ACCOUNTING, LITIGATION SUPPORT AND VALUATION CONSULTING GROUP**  
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**Professional Experience:**

- ◆ Valuation of minority and controlling interests in closely held businesses and professional practices for the purpose of shareholder litigation, equitable distribution, acquisition, sale, estate tax and estate tax planning, structuring a buy/sell agreement, financial planning, arbitration and litigation
- ◆ Computation of enhanced earnings capacity and the value of professional licenses
- ◆ Damage computations for lost profits and breach of contract
- ◆ Forensic accounting, including investigation, gathering and analysis of financial data
- ◆ Expert witness testimony
- ◆ Court appointed neutral expert in New York Supreme, Nassau Supreme, Suffolk Supreme, Kings Supreme and Westchester Supreme Courts

**Professional Activities:**

- ◆ Accredited in Business Valuation by the American Institute of Certified Public Accountants (AICPA)
- ◆ Candidate Member of the American Society of Appraisers (ASA)
- ◆ Member of the Institute of Business Appraisers (IBA)
- ◆ Member of the Association of Certified Fraud Examiners
- ◆ Member of the American Institute of Certified Public Accountants (AICPA) and the New York State Society of Certified Public Accountants (NYSSCPA)
- ◆ Past President and member of the Nassau Chapter of the NYSSCPA
- ◆ Past Chairman, Co-Chairman, Vice Chairman and member of the Litigation Support Committee of the Nassau Chapter NYSSCPA
- ◆ Past Member of the AICPA MCS Business Valuation and Appraisals Subcommittee

**Speaking Engagements & Publications:**

- ◆ Instructor for the AICPA Certificate of Educational Achievement Program in Business Valuation, 1996, 1998, 1999, 2000
- ◆ "Protecting Your Business from Fraud – Minimizing Risk to Safeguard Your Firm and Help Protect Your Clients," CLE Program, May 2006, August 2006, September 2006
- ◆ Protecting Your Livelihood - CLE Program, 2004 through 2008
- ◆ Proper Accounting for Escrow Accounts – NYCLA CLE program, 2004 through 2008
- ◆ "Current IRS Thoughts on Discounts and Premia as Viewed Through Recent Tax Court Cases," 50<sup>th</sup> Annual Tax Conference, NYSSCPA Nassau Chapter, December 2002
- ◆ "The ABCs of Business Valuation," CPE Seminar, October 2002
- ◆ "The Tax Aspects of Alimony and Child Support," Divorce Magazine, June 2001
- ◆ "Tax Aspects of Divorce and Separation," Israeloff, Trattner & Co. Foundation for Accounting Education (FAE)-approved seminar, January 1994
- ◆ "Valuation of a Closely Held Business," Nassau Chapter 11th Annual All-Day Estate Planning Conference, sponsored by the Estate Planning Committee, NYSSCPA, June 1993
- ◆ "Valuation Techniques," Nassau Chapter Litigation Support Conference, sponsored by the Litigation Support Services Committee, NYSSCPA, May 1993
- ◆ "Capitalization Rate: Analyze Relevant Factors and Use Appropriate Methods," published in the CPA Litigation Service Counselor, October 1991
- ◆ Radio appearance on "Law You Should Know - Valuation of Assets in Legal and Business Matters," WHPC-FM, September 1991
- ◆ "AICPA Standards Pertaining to Litigation Support Services," Nassau Chapter of the NYSSCPA Litigation Support Committee meeting, January 1991