



ANNUAL CONSULTANTS' CONFERENCE

JUNE 8-11
2011
SAN DIEGO



NATIONAL ASSOCIATION OF CERTIFIED VALUATORS AND ANALYSTS • INSTITUTE OF BUSINESS APPRAISERS

Track: **Matrimonial Litigation**

Session Date/Time: *Thursday, June 9, 2011 • 4:00 – 5:40 PM*

Session Title: **Breakin' Up is Hard to Do: Dividing the Marital Estate and Figuring Alimony**

Session Summary: This presentation is a guide to analyzing and presenting a proposed marital estate division coupled with a scientific method to calculate alimony payable by the higher-earning spouse to the lower-earning spouse that is sophisticated enough to withstand cross examination, yet straightforward enough for non-CPAs to understand. The alimony analysis incorporates aspects of simplified, lifetime financial plan based on the proposed division that contrasts the post-divorce standard of living with the pre-divorce a standard of living. After completing the session, attendees will be able to construct a sophisticated analysis that scientifically calculates one spouse's support need and the other spouse's ability to pay that support, which is the primary standard most states require for assessing alimony.



CPE Hours/Fields of Study: CPE: 2 • 2Hrs-SK&A

Presenter Bio(s): **Robert Vance, CPA, CVA, CFP, ABV, CFF**



Robert is a forensic CPA and the principal of Forensic & Valuation Services, PLC in Memphis, Tennessee. He practices exclusively in the areas of business valuation, divorce litigation support, commercial and personal injury economic damage calculations, forensic investigations and expert witness testimony. Robert has authored many national and regional articles on these topics and speaks regularly for the TN Bar Assoc., TN Attorney's Memo, AICPA, NACVA, and many other private organizations. He has been admitted as an expert over sixty times in federal and state courts.