Gary Kane C.V.

Forensic Accountant, Business Appraiser and Consultant *Providing Expert Testimony since 1985*

Kane & Associates

University of Central Florida - College of Business Administration

Orlando, Florida Area

I have been in the CPA business for over 40 years. I have a number of clients from my first year in business including the first client that I represented. I began my practice helping people with complex tax issues and tax controversies such as tax audits. I have represented many clients in major tax examinations. For example, I represented a client that the IRS wanted to pay an additional \$4.5MM in taxes. I was able to eliminate the assessment and get my client a \$500,000 refund. I then got the IRS to change the IRS Manual that resulted in my client getting an additional \$300,000 refund. My experience spans from the tax aspects of business formation to the tax aspects of LLC's and real estate.

Over thirty years ago, I began to represent clients in litigation matters including business damages and divorce. I was the one of the first CPA's in Central Florida to be Accredited in Business Valuation by the American Institute of CPA's. My expertise in business valuation was acquired over years of experience assisting clients in the purchase and sale of their business. My business valuation experience has prepared me to help clients with expert testimony in divorce and business litigation. Through the entire process of litigation support and forensic accounting, my focus has been to help clients reach a settlement and avoid an unnecessary trial.

I have lectured on tax topics such as tax controversy and the tax aspects of LLC's. I have also lectured on topics related to business valuation, expert testimony and forensic accounting. I co-authored the best-selling book, "Breaking the Tax Code." My expert testimony experience includes Circuit Courts in Central Florida, U.S. Bankruptcy Court and U.S. District Court and includes matters such as divorce, business valuation and forensic examination of books and records. My certifications include Accredited in Business Valuation, Certified in Financial Forensics and Certified Valuation Analyst.

Experience

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Certified Public Accountant

Company Name Kane & Associates

Dates Employed Dec 1975 – Present

Employment Duration 41 yrs 10 mos

Location Orlando, Florida Area

My role includes management of an accounting practice, oversee the tax issues within the firm, business valuation, expert testimony and expert witness services.

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Tax Manager

Company Name Alexander Grant & Company

Dates Employed Apr 1972 - Dec 1975

Employment Duration 3 yrs 9 mos

Preparation of complex income and estate tax returns, review of returns prepared by staff accountants, preparation of research memos and tax planning for individual and business clients

Education

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<u>University of Central Florida - College of Business Administration</u>

Degree Name MsA

Field Of Study Accounting

Grade Graduated with honors

Dates attended or expected graduation 1972 – 1976



University of Florida

Degree Name BS

Field Of Study Accounting

Grade Graduated with honors

<u>Dates attended or expected graduation 1966 – 1970</u>

Activities and Societies: Member of Phi Kappa Phi honorary and Beta Gamma Sigma business honorary.

Biloxi High School

Degree Name High School Diploma

Field Of Study Advance studies

Grade Graduated with honors

<u>Dates attended or expected graduation 1962 – 1966</u>

Activities and Societies: National Honor Society, Math Club, Football and track.