

STEVEN J. KESSLER, CPA, ABV, CVA, CFF, DABFE, M. S. Taxation

PROFESSIONAL PROFILE



EMPLOYMENT

- Principal STEVEN J. KESSLER, CPA, INC., P.S.
1809 – 7th Avenue, Suite 1503
Seattle, Washington 98101
- Former Principal MKD CPAs PLLC
1809 – 7th Avenue, Suite 1300
Seattle, Washington 98101
- Former Principal Morrow Kessler & Dowsing PLLC
1809 – 7th Avenue, Suite 1400
Seattle, Washington 98101
- Former Principal Morrow, Baba & Von Harten, Inc., P.S.
1809 – 7th Avenue, Suite 1400
Seattle, Washington 98101
- Former Principal Morrow, Baba & Metzton, Inc., P.S.
1809 – 7th Avenue, Suite 1300
Seattle, Washington 98101

EDUCATION

Master of Science Degree:

College: Golden Gate University
Granted: August 23, 1986
Subject: Tax Law

Bachelor of Arts Degree:

College: Seattle Pacific University
Granted: December 1983
Status: Cum Laude
Subject: Accounting

- ❑ Earned Accredited in Business Valuation (ABV) designation granted by the American Institute of Certified Public Accountants
- ❑ Earned Certified Valuation Analyst (CVA) designation granted by the National Association of Certified Valuation Analysts
- ❑ Diplomate of American Board of Forensic Examiners (DABFE) designation granted by the American College of Forensic Examiners

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PROFESSIONAL PROFILE Continued

- Earned Certified in Financial Forensics (CFF) designation granted by the American Institute of Certified Public Accountants
- Exceed all continuing professional education requirements of forty hours per year with specific continuing education in accounting, taxation, business valuation and dissolution related issues

MILITARY SERVICE

United States Navy 1968 to 1972

PROFESSIONAL LICENSES

Certified Public Accountant
License Number: 10,030
Granted: April 26, 1985

PROFESSIONAL AFFILIATIONS

Washington Society of Certified Public Accountants
Litigation Services Committee – WSCPA (Past)
Taxation Committee - WSCPA (Past)
IRS Liaison Committee - WSCPA (Past)
American Institute of Certified Public Accountants
National Association of Certified Valuation Analysts
American Society of Appraisers – Candidate Member
Estate Planning Council of Seattle
National Society of Tax Professionals
American Board of Forensic Examiners
International Association of Consultants, Valuers and Analysts

OTHER AFFILIATIONS

Board of Directors - Lifetime Learning Center (Past)
Advisory Board - Blanchet High School (Past)
Planned Giving Committee - Seattle University (Past)
Estate Planning Board – University of Washington (Past)
Finance Board - University Child Development School (Past)
School Board - OLF School (Past)
Sea-Tac Occupational Skills Center Foundation – Past President
Board of Directors - Aha! Theatre (Past)

SEMINARS AND PRESENTATIONS

King County Bar Association Drafting Family Law Documents Seminar – “Tax Considerations When Drafting Family Law Documents” (11/5/93).

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***PROFESSIONAL PROFILE* Continued**

King County Bar Association IRS Examination Project Which Targets Attorneys Seminar – “Tax Considerations in the Operation of Your Legal Practice” (2/25/95).

Washington Association of Accountants – “Divorce – Working Effectively with Your Client and Their Attorney” (10/11/95).

International Law Institute Incorporating Washington Businesses Seminar – “Tax Considerations When Choosing an Appropriate Entity Structure”.

Washington Law Institute - Advising Washington Businesses Seminar – “Tax Issues for Corporations and L.L.C.’s” (10/31/96).

Washington State Bar Association Family Law Skills Seminar – “Business Valuation – A View from the Trenches” (4/21/97).

Washington Society of Certified Public Accountants Litigation Conference – “Tax Issues in Connection with Marital Dissolution” (4/25/97).

Institute for Paralegal Education Paralegals in Family Law Practice in Washington – “Working with Business Valuations” (8/14/97).

The Phoenix Network – “Valuation of Public Relations Agencies and Exit Strategies for Owners” (9/12/97).

Advising Washington Businesses – Law & Practice – “Tax Issues for Corporations, LLC’s, and Other Entity Structures” (10/24/97).

Catalyst Publications, Inc. Family Law Seminar – “Business & Pension Valuation, Settlement Proposal Structures, PSA Drafting, and Tax Issues” (8/14/98).

Institute for Paralegal Education Paralegals in Family Law Practice in Washington – “Forensic Review of Tax Returns” (11/13/98).

University of Washington Law School – “Retirement Plan Issues in Family Law Cases” (3/5/99).

Catalyst Publications, Inc. Family Law Seminar – “Family Law Pot Pouri – Stock Options, Business & Pension Valuation, and Other Issues” (8/6/99).

Washington Law Institute - Advising Washington Businesses – Law & Practice – “Tax Issues for Corporations, LLC’s, and Other Entity Structures” (10/24/99).

Anderson Law Firm - “Tax Issues for Corporations, LLC’s, and Other Entity Structures” (11/30/99).

University of Washington Law School – Drafting Marital Settlement Agreements in the 21st Century - “Retirement Plan Issues in Family Law Cases” (12/17/99).

Washington State Bar Association Family Law Tax Issues Seminar – “Selected Tax Issues for Family Law Cases” (2/25/00).

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***PROFESSIONAL PROFILE* Continued**

National Association of Certified Valuation Analysts – Moderator of Business Valuation Case Analysis (CAP) program on February 16, 2000.

American Academy of Matrimonial Lawyers “Team Approach, Tax Issues and Ethical Issues in Family Law Cases” Seminar – “Ethical and Privilege Issues for CPA’s in Litigation Support Roles” (3/17/00).

Catalyst Publications, Inc. Family Law Seminar – “Family Law Issues from the Experts Perspective” (8/14/00).

Golden Gate University, Seattle Campus – Guest lecturer for Individual Income Taxation class “Spousal Maintenance and Child Support” (10/17/00).

CB Richard Ellis – “Independent Contractor Issues for Real Estate Agents” (11/1/00).

Washington State Bar Association Family Law Tax Issues Seminar – “Selected Tax Issues for Family Law Cases” (11/3/00).

Washington State Bar Association Family Law Tax Issues Seminar – “Retirement Plan Issues in Family Law Cases” (11/2/00).

Washington State Bar Association Family Law Tax Issues Seminar – “Selected Tax Issues for Family Law Cases” (11/3/00).

Washington State Bar Association Family Law Tax Issues Seminar – “Retirement Plan Issues in Family Law Cases” (11/3/00).

Washington Society of Certified Public Accountants Litigation Seminar – “Forensic Analysis and Tracing Procedures” (5/4/01).

Washington State Trial Lawyers Association Annual Convention – “Presumptive and Extrapolated Child Support Issues” (8/4/01).

Golden Gate University, Seattle Campus – Guest lecturer for Individual Income Taxation class “Spousal Maintenance and Child Support” (10/9/01).

Washington State Bar Association Best of CLE 2001 Seminar – “Retirement Benefits – What Must Be Considered When Negotiating the Deal” (12/14/01).

Catalyst Publications, Inc. Family Law Seminar – “Current Issues in Family Law from the Experts Perspective (Valuation, Stock Options, Status of Property)” (8/17/02).

Washington State Bar Association – Handling Your First (or Next) Dissolution Trial with Confidence Seminar – “Examination of an Expert Witness” (12/11/03).

Washington State Bar Association Family Law Section Newsletter Fall 2003 – “Current Issues in Stock Options” (2003).

Kitsap County Family Law Bar Meeting – “Current Issues in Stock Options” (6/11/04).

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PROFESSIONAL PROFILE Continued

Catalyst Publications, Inc. Family Law Seminar – “Current Issues in Family Law (Spousal maintenance, stock options, and trial skills)” (8/14/04).

Washington State Bar Association – Handling Your First (or Next) Dissolution Trial with Confidence Seminar – “Examination of an Expert Witness” (12/9/04).

Catalyst Publications, Inc. Family Law Seminar – “Pension Benefit Valuation and Issues in Family Law Cases” (12/10/04).

Washington Association of Accountants Seminar – “Tax Issues for Family Law Cases” (10/5/05).

Washington Society of CPA’s – “Owner Compensation – Let’s Fight About It” (3/9/06).

King County Prosecutors Office – “Analysis of Tax Returns for Support Purposes” (10/18/06).

King County Superior Court Judges – “Stock Option Issues” (2/28/07).

Catalyst Publications, Inc. Family Law Seminar – “Current Stock Option Issues Cases” (8/10/07).

American Academy of Matrimonial Lawyers - “The Double Dip Dilemma” (3/17/08).

Washington State Bar Association – Family Law Mid-Year Seminar – “When and Why to Talk to the Financial Expert Before the Stipulation or Final Decree” (6/22/08).

Washington State Bar Association – Financial Aspects of Family Law Cases – “A Discussion of the Double Dip” (7/30/08).

Washington State Bar Association – Discovery in Family Law Cases – “Financial Records Discovery” (12/8/08).

Catalyst Publications, Inc. Family Law Seminar – “Financial Challenges and Changing Economics” (8/21/09).

Washington State Bar Association - “Business Valuation and Status of Property Issues” (12/10/09).

Washington State Bar Association - “Tough Talk When Navigating Financial Waters” (2/24/10).

Washington State Bar Association - “Asset & Prenuptial Tracing Issues” (11/11/10).

Washington State Bar Association - “Cohabitation – Tax Issues for the Unwary” (3/12/11).

The Seminar Group – The Million Dollar Divorce: A Focus on the Money - “Complex Tax Issues for Dissolutions” (7/22/16).

Washington State Bar Association - “Common Issues in Dividing a Family Business” (6/29/16).

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PROFESSIONAL PROFILE Continued

The Seminar Group – The Million Dollar Divorce: A Focus on the Money - “Complex Tax Issues for Dissolutions” (2/22/12).

American Academy of Matrimonial Lawyers - “Top Tips with Case Studies from the Experts” (3/8/13).

Washington State Bar Association - “Community Property Law in Washington” (4/11/13).

The Seminar Group – The Million Dollar Divorce: A Focus on the Money - “Complex Tax Issues for Dissolutions” (4/24/13).

Washington State Bar Association - 10th Annual Trust & Estate Litigation Seminar – “Effective Use of Financial Experts” (4/26/13).

American Academy of Matrimonial Lawyers - “Everything You Want to Know About Business Valuations” (10/25/13).

Washington State Bar Association – Family Law Hot Topics Seminar – “Financial and Tax Issues in Marital Dissolution” (10/17/14).

Tacoma-Pierce County Bar Association – Love Stinks Seminar – “Working with CPA Experts – Tips on Cross and Direct Examination” (10/23/15).

National Business Institute – Discovery and Evidence in Divorce: “Complex Tax Issues for Dissolutions” (7/22/16).

American Academy of Matrimonial Lawyers - “What You Need to Know from the Top Experts: Business Valuation & Tracing in Divorce Cases” (3/24/17).

BNY Mellon - “Complex Real Estate Issues in Dissolution Cases” (5/11/17).

Superior Court Judges’ Spring Program - “Family Law Cliff Notes” (4/24/19).

PROFESSIONAL EXPERIENCE

I have significant experience in the valuation of closely held business interests for marital dissolution, estate & gift tax, oppressed and dissenting shareholder cases, mergers and acquisitions, purchase price allocations and purchase and sale transactions. I also have significant experience as an expert witness in contested business valuation litigation cases.

I have significant experience in the valuation and analysis of stock options as well as significant experience as an expert witness in contested stock option litigation cases.

I have significant experience in the valuation and analysis of economic damages for business and personal injury cases and contested economic damages litigation cases.

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I have significant experience in the valuation of pension and retirement benefits as well as significant experience as an expert witness in contested pension benefit valuation litigation cases.

I have significant experience in trust and estate taxation and accounting matters as well as significant experience as an expert witness in trust and estate litigation cases. I also function as a fiduciary and have testified regarding fiduciary duties.

I have significant experience in forensic analysis for trusts, estates, business, and marital dissolutions as well as significant experience as an expert witness in forensic cases.

I am qualified as an expert witness in King, Pierce, Kitsap, Skagit, Island, Clallam, Jefferson, Grays Harbor, Kittitas, Yakima, Spokane and Snohomish Counties.

I have significant experience in mediation, arbitration, deposition, and trial testimony.