

Experience

Joseph DeCusati is a partner in the Advisory and Consulting Services group. Mr. DeCusati specializes in the fields of economic damages, commercial litigation, and business valuation. He has performed valuations of business interests for a variety of purposes including, but not limited to, family law matters, business damages, buy-sell agreements, shareholder litigation, estate and gift tax matters, buying and selling businesses, malpractice litigation, and breach of contract. Additional litigation services include reasonable compensation analysis for tax and non-tax assignments.

Expert Testimony Experience

Mr. DeCusati has been qualified as an expert witness in Federal District Court and the State Courts of Connecticut and New Jersey, as well as various arbitration proceedings. He has also rendered extensive services relating to court testimony.

Professional Designations

- CPA** Certified Public Accountant in the State of Connecticut, 1997
- ABV** Accredited in Business Valuation
Designated by the American Institute of Certified Public Accountants
- ASA** Accredited Senior Appraiser (Business Valuation Discipline)
Designated by the American Society of Appraisers
- CFE** Certified Fraud Examiner
Designated by the Association of Certified Fraud Examiners

Education

Bachelor of Science in Economics, University of Connecticut, 1991

Professional Organizations and Activities

- American Institute of Certified Public Accountants (AICPA)
- Connecticut Society of Certified Public Accountants (CTCPA)
Valuation, Forensic, and Litigation Support Group, Member
- American Society of Appraisers (ASA)
- Connecticut Chapter of American Society of Appraisers
Past Second Vice President, 2011-2013
- Association of Certified Fraud Examiners (ACFE)
- Connecticut Chapter of Association of Certified Fraud Examiners

Presentations (Since 2003)

- Personal Injury/Wrongful Death, Marcum 2018 Valuation and Litigation Support CPE Conference, New Haven, CT, October 2018
- Tax Cuts and Jobs Act (TCJA) Summary of New Tax Provisions Including the Potential Effect on Alimony and Divorcing Individuals, Bridgeport Bar Association, Bridgeport, CT, October 2018
- Tax Cuts and Jobs Act (TCJA) Summary of New Tax Provisions Including the Potential Effect on Alimony and Divorcing Individuals, New London Bar Association, New London, CT, September 2018

Curriculum Vitae

- Personal Injuries: Valuing the Impact, Business Valuation Resources Webinar, August 2016
- Houston Family Law Trial Institute, South Texas College of Law, Houston, TX, May 2012
- Show Me the Money: Financial Side of Divorce – How to Find the Money, Understand Where it Comes From, and Avoid Common Pitfalls in Resolving Finances, Connecticut Bar Association, New Britain, CT, May 2012
- Real Life Cases of Fraud, Hill Regional Career High School, New Haven, CT, May 2011
- Expert Witness Testimony in Connecticut after Recent Revisions to Practice Book Section 13-4; How Not to be Precluded, CTCPA Valuation, Forensic & Litigation Support Group, Rocky Hill, CT, November 2009
- Business Valuation and Forensic Accounting Issues in Divorce, MHP Seminar, New Haven, CT, April 2008
- Failure to Understand Asset Types, National Business Institute, New Haven, CT, April 2007
- Failure to Properly Manage Personal Affairs after a Divorce, National Business Institute, New Haven, CT, April 2007
- Understanding Tax Returns in Divorce Litigation, Marenga, Pia & Associates, LLC, Cromwell, CT, September 2004
- Tax Issues in Connecticut: Mergers & Acquisitions, National Business Institute, East Hartford, CT, May 2004
- Understanding Tax Returns in Divorce Litigation, Marenga, Pia & Associates, LLC, New London, CT, May 2004
- Understanding Tax Returns in Divorce Litigation, Marenga, Pia & Associates, LLC, Norwalk, CT, January 2004
- Understanding Tax Returns in Divorce Litigation, Marenga, Pia & Associates, LLC, Wallingford, CT, October 2003

Publications (Since 2007)

- Economic Damages From Personal Injuries, *Chapter 38 of The Comprehensive Guide to Economic Damages*, Fourth Edition, Business Valuation Resources, 2016
- Valuing a Business: The Site Visit and Management Interview, *MHP Newsletter*, June 2015
- Rental Real Estate Investments, A Forensic Perspective, *Connecticut Law Tribune*, February 2014
- Understanding Business Interruption Insurance Coverage and Damage Claims, *MHP Newsletter*, December 2013
- Business Valuation: Potential Earnout Pitfalls, *Maine Lawyers Review*, November 2013
- Potential Earnout Pitfalls, *MHP Newsletter*, August 2013
- Economic Damages: Capturing the Full Value of Injury, *Connecticut Law Tribune*, October 2011
- Determining Cost of Capital for Private Companies in Business Appraisal, *MHP Newsletter*, June 2011
- Staying Afloat: Settlements Offer One Way to Get Cash, *New Haven Register*, June 2010
- Surveying the Damages: Valuing Lost Profits and Loss of Business Presents Complexities, *Connecticut Law Tribune*, February 2010
- Burden of Proof Critical in Recent Estate and Gift Tax Case, *MHP Newsletter*, May 2009
- Uncovering the Truth: Understanding the Role of Forensic Accounting in Divorce, *Connecticut Law Tribune*, February 2009
- A Taxing Matter: Foreclosures May Impact IRS Filings, *New Haven Register*, December 2008
- How to Perform a Business Valuation on a Limited Budget in a Divorce Setting, *MHP Newsletter*, December 2008
- Determining Economic Losses in Damages Litigation, *MHP Newsletter*, August 2008
- Yours, Mine and Ours, *New Haven Register*, June 2008
- In the Long Run, *New Haven Register*, February 2007