

JOSEPH A. DECUSATI, CPA*, ABV, ASA, CFE

PARTNER ► ADVISORY SERVICES

203.781.9675

joseph.decusati@marcumllp.com



Joseph DeCusati is a partner in the Advisory Services practice. He has more than 20 years of experience providing business valuation, litigation support, and forensic accounting services.

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.

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 & Civic Affiliations

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

Seminars & Presentations

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
Alimony and the Tax Code Effective 1/1/19, Marcum Valuation and Litigation Support Advisor, 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
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

PRACTICE FOCUS

- Business Valuation
- Economic Damages
- Commercial Litigation
- Litigation Support
- Matrimonial Litigation
- Shareholder Disputes
- Intangible Asset Valuation

EDUCATION

- Bachelor of Science, Economics
University of Connecticut

ACCREDITATIONS & DESIGNATIONS

- Accredited Senior Appraiser
- Accredited in Business Valuation
- Certified Fraud Examiner

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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

Articles

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: Valuating 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

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