# Joseph W. Cunningham, JD, CPA Valuation, Tax and Financial Analysis Services

### Experience

- Selected by the "The Best Lawyers in America-Directory of Experts" as an expert in the "Valuation" category. Numerous judicial appointments as the court's expert. Selected as a Michigan "Super Lawyer" in 2006, 2007, 2008, and 2009. Significant expertise in tax, business consulting, and the following specific areas:
  - Business valuation for divorce
  - Divorce taxation
  - Marital settlements

#### Education

- ◆ University of Detroit, College of Law, Juris Doctor
- University of Detroit, College of Commerce and Finance, Bachelor of Science, Accounting
- American Society of Appraisers Business Valuation Courses 1 through 4

#### **Professional Certifications/Affiliations**

- Michigan Association of Certified Public Accountants
- ◆ State Bar of Michigan, Family Law Sections, Family Law Council 1986-92, 1996-99; Chair of Family Law Section Tax Committee since 1983
- ♦ State Bar of Michigan Fellow
- ♦ Michigan State Bar Foundation Finance-Audit Committee
- ♦ Oakland County Bar Association; Chair of Tax Committee 1984-85; Chair of Family Law Committee 1992-93
- ♦ Oakland County Bar Foundation Life Member

#### **Presentations**

- Numerous speaking engagements for:
  - Institute of Continuing Legal Education (ICLE)
  - State Bar of Michigan Family Law Section
  - Michigan Judicial Institute
  - Michigan Association of Certified Public Accountants
  - Various bar associations

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#### **Publications**

- Extensive number of publications including in:
  - American Bar Association Family Law Section's Family Advocate and 2005 Best Articles Issue
  - Valuing Professional Practices and Licenses
  - American Journal of Family Law
  - American Institute of CPAs' The Tax Adviser
  - ICLE's Michigan Family Law; Michigan Family Law Benchbook; QDROs, EDROs, and Division of Employee Benefits on Divorce
  - State Bar of Michigan Bar Journal
  - State Bar of Michigan Family Law Section's Michigan Family Law Journal (Tax Trends and Developments monthly column since 1983), Tax Checklists for Divorce, and Business Valuations for Divorce: Practice Aid for Lawyers
  - Michigan Association of CPAs' Michigan CPA Journal
  - Several local bar association journals

## **Pro Bono Activity**

- Founder and participating member of State Bar of Michigan QDRO Committee, the members of which prepare Qualified Domestic Relations Orders on a pro bono basis for clients of legal aid attorneys throughout Michigan.
- ♦ Statewide Pro Bono Awards.
  - State Bar of Michigan John W. Cummiskey Pro Bono Award
  - Elder Law of Michigan Call to justice Award
  - Legal Aid and Defenders Association Pro Bono Award

### **Contact Information**

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