

CURRICULUM VITAE
OF
DARREN M. SILVA, CPA/ABV/CFF, CVA, MS
SCHULTZE, BOONE & SILVA
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Has been appointed as an Evidence Code Section 730 Expert and has testified as an expert witness in marital dissolution cases in multiple counties in the State of California.

AREAS OF EXPERTISE

Family Law Litigation Support: Business Valuations, Community versus Separate Property Tracings, Apportionment Calculations, Determination of Income/Cash Flow Available for Support and Marital Lifestyle, Calculation of Various Credits, and Present Value of Spousal Support Scenarios for Buy-out Proposals.

Other Services: Special Accountings and Financial Calculations, Misappropriation of Funds Analysis, Tax Preparation, Client Representation for Tax Matters in front of Internal Revenue Service and Franchise Tax Board, Business Valuations for Gift and Estate Purposes, and Business Valuations for Mergers and Acquisitions, Business Litigation, and Financial Forecasting.

EXPERIENCE

August, 1998 to Present	Schultze, Boone & Silva (<i>formerly Schultze, Boone & Associates</i>) - Principal and Case Manager
March, 1997 to August, 1998	The Permanente Medical Group - Medical Office Asst. Controller
July, 1993 to March, 1997	Perry-Smith & Co. - Tax and Audit Senior

LICENSE AND CERTIFICATION

- Certified Public Accountant (CPA), California License #72019; May, 1996
- Accredited in Business Valuation (ABV), June, 2006
- Certified in Financial Forensics (CFF), October, 2008
- Certified Valuation Analyst (CVA), May 2004

EDUCATION

- § California State University, Sacramento, Master of Science: Business, Tax - 1993
- § California State University, Fresno, Bachelor of Science: Business, Marketing - 1991
- § California State University, Fresno, Agricultural Economics - Minor, 1991

PROFESSIONAL AFFILIATIONS

- \$ American Society of Appraisers - Business Valuation - Candidate Member
- \$ National Association of Certified Valuation Analysts
- \$ American Institute of Certified Public Accountants
- \$ California Society of Certified Public Accountants

CONTINUING EDUCATION (not all inclusive)

Business Valuation

- \$ American Society of Appraisers - Completed and Passed Business Valuation Courses:
BV 201, BV 202, BV 203 and BV 204
- \$ National Association of Certified Valuation Analysts - CVA Training & Annual Conferences
- \$ Valuing Small Business and Professional Practices – Business Valuation Resources
- \$ “How To...” Appraise Professional Practices and Small Businesses - Part I
- \$ Business Valuation Update Seminars
- \$ Tracing and Business Valuation
- \$ Lost Profit Damages – Business Valuation Resources
- \$ Reasonable Compensation Criteria – Business Valuation Resources
- \$ Standards of Value: Theory & Applications – Business Valuation Resources
- \$ Valuation Report - National Association of Certified Valuation Analysts
- \$ Business Valuation - S-Corp Valuation Issues Revisited

Family Law

- \$ Attorney’s Briefcase Annual Year In Review Family Law Courses
- \$ *CFLR Annual Family Law Courses* – The Rutter Group
- \$ Annual AICPA/AAML National Conferences on Divorce
- \$ Income vs. Cash Flow for Support Purposes – Attorney’s Brief Case
- \$ “How To...” Determine the Community’s Interest in Separate Property Business:
Pereira/Van Camp Apportionment in Family Law Cases
- \$ Tax Consequences of Divorce
- \$ Family Law Tax Updates
- \$ “How To...” Properly Apply *Delaney* and *Mejia* to Family Law Matters
- \$ Case Analysis - In-house Seminar
- \$ Retirement Account Allocation (Separate vs. Community) - In-house Seminar
- \$ *Moore/Marsden* - In-house Seminar
- \$ *Dissomaster & Propertizer* - In-house Seminar
- \$ Stock Options - In-house Seminar

Taxes & Other

- \$ Annual Federal & California Tax Update Courses
- \$ Fractional Ownership. Reduce Value and Come Out Ahead with FLPs!
- \$ Professional Conduct and Ethics for CPAs
- \$ American Society of Appraisers - Ethics