KLG Business Valuators & Forensic Accountants

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JEFFREY F. GIBRALTER, CPA/ABV/CFF, CFE
CURRICULUM VITAE

PROFESSIONAL PROFILE

Jeffrey F. Gibralter, CPA/ABV/CFF, CFE, is a Partner in the business valuation and litigation consulting support firm of KLG Business Valuators & Forensic Accountants, LLC. Mr. Gibralter has assisted hundreds of closely held companies, attorneys, accountants and financial professionals with engagements involving business valuations, forensic accounting, litigation support, and expert witness testimony. Mr. Gibralter's engagements have involved matrimonial matters, estate and gift tax planning, shareholder disputes, the acquisition and sale of businesses, corporate planning, complex separate property analyses, and financial asset tracings. He has been Court appointed as a neutral financial expert and has testified as an expert witness. Mr. Gibralter has a diversified background in litigation and forensic consulting, accounting, and auditing, and tax consulting. Prior to joining KLG Business Valuators & Forensic Accountants, LLC, Mr. Gibralter was a manager in the Forensics, Fraud & Investigations practice of PricewaterhouseCoopers, LLP.

Mr. Gibralter holds a Bachelor of Science degree in Accounting from the State University of New York at Albany. He is a Certified Public Accountant (CPA) licensed in the state of New York and has also earned the American Institute of Certified Public Accountants' ABV designation (Accredited in Business Valuation) and CFF designation (Certified in Financial Forensics). In addition, Mr. Gibralter is a Certified Fraud Examiner (CFE). Mr. Gibralter is a member of the American Institute of Certified Public Accountants, New York State Society of Certified Public Accountants, and Association of Certified Fraud Examiners.

PROFESSIONAL EXPERIENCE

KLG Business Valuators & Forensic Accountants, LLC **2008 – Present**
Partner, Valuation and Consulting Services

KLG Business Valuators & Forensic Accountants, LLC specializes in the valuation of businesses, professional practices, and other assets, forensic accounting, and litigation consulting.

PricewaterhouseCoopers, LLP **2003 – 2008**
Manager, Forensics, Fraud & Investigations

As a Manager in the Forensics, Fraud & Investigations practice, Mr. Gibralter provided forensic accounting, litigation support and fraud investigative services to clients and their attorneys.

Ernst & Young, LLP **2001 – 2003**
Senior III, Corporate Tax Consultant

As a Corporate Tax Consultant, Mr. Gibralter provided tax consulting services and performed tax saving solutions for clients in a variety of industries.

Ernst & Young, LLP **1999 – 2001**
Staff II, Auditor

As an auditor, Mr. Gibralter performed financial audit and consulting services for clients within the healthcare and not-for-profit industries.

EDUCATION AND PROFESSIONAL CERTIFICATION / DESIGNATIONS

- State University of New York at Albany, Albany NY - Bachelor of Science, Accounting
- Certified Public Accountant (CPA)
- Accredited in Business Valuation (ABV)
- Certified in Financial Forensics (CFF)
- Certified Fraud Examiner (CFE)
- Certified as an Accredited Estate Planner® (AEP®) designee by the National Association of Estate Planners & Councils (NAEPC)

PROFESSIONAL AFFILIATIONS

- American Institute of Certified Public Accountants, Member
- New York State Society of Certified Public Accountants, Member
- New York State Society of Certified Public Accountants – Business Valuation and Litigation Services Committee, Member
  - Chair (2016 - 2018)
  - Vice Chair (2015 - 2016)
  - Co-Chair of 2016, 2017 and 2018 Business Valuation Conferences
- Association of Certified Fraud Examiners, Member
- National Association of Estate Planners & Councils (NAEPC), Member Designee
- Estate Planning Council of Long Island, Inc., Executive Board of Directors
  - Immediate Past President (Current)
  - Co-President (2023 - 2024)
- Estate Planning Council of Suffolk County, Inc., Executive Board of Directors
  - President (2021 - 2023)
  - Vice President (2020 - 2021)
  - Treasurer (2016 - 2019)
- Child Abuse Prevention Services (CAPS), Executive Board of Directors
  - Treasurer (2017 - 2021)
- National Association of Divorce Professionals (NADP), Suffolk County Chapter, Leadership
  - Treasurer (2017 - 2018)
- Selected to the 2018 40 Under Forty Recognition Program by the National Association of Certified Valuators and Analysts (NACVA)
- The Safe Center LI, Advisory Board, Member (2020 - Present)

PUBLICATIONS

Quoted in Bloomberg Tax Daily Tax Report in an article titled "INSIGHT: Estate and Life Insurance Considerations During the Covid-19 Pandemic", June 18, 2020

"Documents Required for Financial Asset Tracing" – American Bar Association Section of Family Law, AICPA Corner

SPEAKING ENGAGEMENTS

May 2025: "Valuing a Closely Held Business Part I - Documents Requested and Client Interviews" – Webinar

April 2025: "Elevate Your Practice: Decoding Tax Returns for Matrimonial Attorneys - Part 1" – New York State Bar Association, Webinar

February 2025: "Taxable Income vs. Available Cash Flow - What's the Difference for Attorneys" – Webinar

September 2024: "Valuation Issues and Disclosure Requirements in Filing Estate and Gift Tax" – Katz Tax Seminars, Webinar

April 2024: "Demystifying Forensic Accounting for Business Valuations" – Webinar

June 2023: "Panel Discussion on Business Valuation and Forensic Accounting: Process and Overview" – Katz Tax Seminars, 2023 Tax Symposium

March 2021: "Understanding Pass-Through Entity Tax Returns" – The Nassau County Women's Bar Association

December 2020: "Re-evaluating Partial Losses of Income, Dealing with Total Loss of Income, Impact of Devalued Business" – New York State Council on Divorce Mediation

July 2020: "How Legal and Financial Professionals Will be Dealing with Business Valuation Issues as a Result of COVID-19" – The Nassau County Women's Bar Association

June 2020: "How Legal and Financial Professionals Will be Dealing with Business Valuation Issues as a Result of COVID-19" – The New York Women's Bar Association

May 2020: "Impact of COVID-19 on Business Valuations" – presentation to various law firms

April 2020: "Impact of COVID-19 on Business Valuations & Estate Planning" – presentation to various law firms

February 2020: "Forensic Accounting and Business Valuations & The Role of the Real Estate Appraiser" – Appraisal Institute

June 2019: "Unraveling the New Tax Law's Impact on Domestic Relations Law and Extended Updates" – New York State Bar Association

March 2019: "Use of Experts in Supreme Court Actions and Proceedings" – Suffolk Academy of Law

December 2018: "Matrimonial Trial Institute VI: Deconstructing a Business Valuation Report" – New York State Bar Association

June 2018: "Panel Discussion of How the Accountant Can Assist with Advising Clients for Litigation" – Katz Tax Seminars, 2018 Tax Symposium

May 2018: Foundation for Accounting Education, an affiliate of NYSSCPA, 20th Annual Business Valuation Conference, Committee Chair

May 2017: Foundation for Accounting Education, an affiliate of NYSSCPA, 19th Annual Business Valuation Conference, Committee Chair

April 2017: "Reading Income Tax Returns for Matrimonial Lawyers" – Suffolk Academy of Law

March 2017: "Reading and Evaluating Corporate Tax Returns" – Suffolk Academy of Law

October 2016: "Understanding the Business Valuation Report in Preparation of Examining the Financial Expert" – Suffolk County Bar Association

May 2016: Foundation for Accounting Education, an affiliate of NYSSCPA, 18th Annual Business Valuation Conference, Conference Co-Chair

November 2015: "Discussion of the Accountants Role in Advising Divorcing Clients" – Katz Tax Seminars, 2015 Tax Symposium

May 2015: "Valuing Businesses in Divorce - A Close Look at Goodwill, Enhanced Earnings Capacity, and Double Dipping Issues" – Foundation for Accounting Education, an affiliate of NYSSCPA, 17th Annual Business Valuation Conference

April 2014: "Working with Forensic Financial & Computer Experts" – Suffolk County Bar Association, Commercial & Corporate Law Committee

January 2013: "Valuing Businesses and Enhanced Earning Capacity - Science or Art?" – Queens County Bar Association