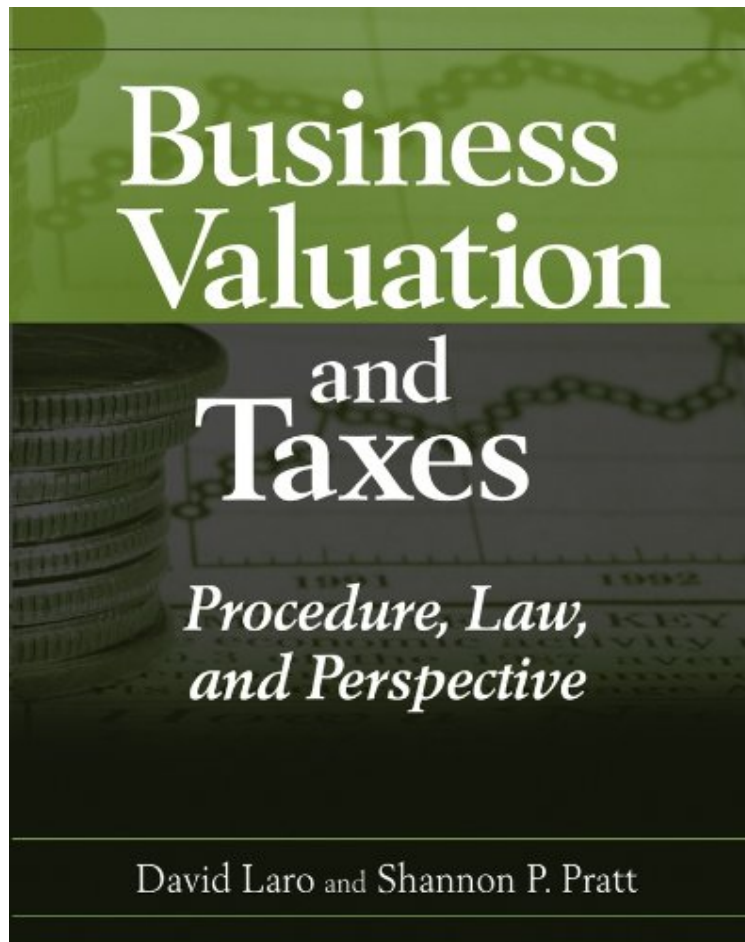


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Business Valuation and Taxes: Procedure, Law, and Perspective

David Laro, Shannon P. Pratt

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Disputes over valuation issues fill the court's dockets and for good reason, fair market valuations are required frequently by the law. The authors believe that approximately 243 sections of the Code and several thousand references in the Regulations explicitly require fair market value determination. Consequently, taxpayers file an estimated 15 million tax returns each year reporting an event involving a valuation related issue. It is no mystery, therefore, why valuation cases are ubiquitous. Today, valuation is an important and highly sophisticated process. Valuers need legitimate guidance to perform their work. The objective of this book is to provide knowledge, and guidance to those who do the valuations as well as those who are affected by them. This unprecedented text provides: Clear guidance and perspective on business valuation from two of the nation's top authorities, Hon. David Laro and Dr Shannon Pratt. Insightful perspective and discussion on critical issues, procedures and law pertaining to business valuation. An overview of business valuation procedures Law and techniques of Fair Market Value Opinion from the Hon. David Laro and Dr. Shannon Pratt who express their unique and critical views. The business valuer with everything from the basics to the sophisticated. From definitions to valuing complex business interests, what you need to know about business valuation. Everything from empirical market evidence to credible expert business valuation testimony discussed and analyzed by the Hon. David Laro and Dr. Shannon Pratt.

From the Inside Flap There are several hundred sections of the Internal Revenue Code and several thousand references in the federal tax regulations that explicitly require fair market value determination. Consequently, taxpayers file an estimated fifteen million tax returns each year reporting an event involving a valuation-related issue. Business Valuation and Taxes is the first comprehensive resource providing knowledge and guidance to everyone involved in this high-stakes process, complete with a full overview of the laws, procedures, and approaches related to business valuation. Business Valuation and Taxes provides insightful discussions on the relationship between federal taxes and valuation, and specifically, valuations relating to business interests. Combining the expert knowledge of coauthors Judge David Laro and Shannon Pratt, this accessible reference shares their decades of experience and advice on everything practitioners need to know about business valuation—from general definitions to valuing complex business interests. Business Valuation and Taxes combines basic information with important perspectives on current issues. It provides a broad understanding of the basic knowledge needed to appreciate business valuation, and addresses the techniques and procedures of conducting a business valuation. It also features in-depth examinations of numerous topics that are particularly important to practitioners, including: Standards of business valuation Sources of law and choice of courts Subsequent events IRS positions Valuation and choice of entity Burden of proof in valuation controversies The income approach The market approach The asset-based approach Questions to ask business valuation experts Economic and industry analysis Tax-affecting pass-through entities And more! Valuers, CPAs consulting on valuations, attorneys, corporate development officers, and intermediaries will discover a wellspring of vital information on valuation approaches, techniques, finance-related issues, burden of proof, standards, choice of entity, and much more. From the Back Cover Clear guidance and perspective on business valuation from two of the nation's top authorities Offering knowledge and guidance to everyone who does valuations as well as those who are affected by them, Business Valuation and Taxes explores the intricate relationship between federal taxes and valuation, and specifically, valuations relating to business interests. Written by Judge David Laro and Shannon Pratt, both leading experts on the subject, Business Valuation and Taxes is the first book to provide a comprehensive overview of business valuation procedures. This unprecedented book provides: Clear guidance and perspective on business valuation An overview of business valuation procedures Insightful perspectives and discussions of critical issues, procedures, and laws pertaining to business valuation, including pass-through entities Law and techniques of Fair Market Value Opinion Expert coverage on everything from empirical market evidence to credible expert business valuation testimony Business Valuation and Taxes is a must-read for everyone involved in the valuation of a business, including CPAs consulting on valuations, attorneys, corporate development officers, intermediaries, and venture capitalists. About the Author DAVID LARO was appointed by President Bush to the United States Tax Court, confirmed by the Senate, and vested as a federal judge in November 1992. He formerly practiced law in Flint and Ann Arbor, Michigan, specializing in tax law for twenty-four years. Judge Laro was chairman and CEO of a publicly traded international company and cofounded Republic Bancorp, a Michigan bank holding company. He is an adjunct professor of law at Georgetown University Law Center, a visiting professor at the University of San Diego Law School, and a lecturer at Stanford Law School. He is a frequent guest speaker and has written numerous articles on taxation. Shannon P. Pratt, CFA, FASA, MCBA, CMAA, is the Chairman and CEO of Shannon Pratt Valuations, Inc. a premier business valuation firm located in Portland Oregon, and is the founder and Editor Emeritus of Business Valuation Resources, LLC. Over a distinguished career of close to four decades, he has performed valuation engagements for MA, ESOPs, gift and estate taxation, marital dissolution, shareholder oppression and dissent, and numerous other purposes. He has conducted numerous fairness and solvency opinions, has testified in a wide variety of federal and state courts across the country, and frequently participates in arbitration and mediation proceedings. Dr. Pratt is one of the most successful and respected authors in his field. He is the author or coauthor of several industry standards, including Valuing a Business: The Analysis and Appraisal of Closely Held Companies, Valuing Small

Businesses and Professional Practices, The Market Approach to Valuing Businesses, Standards of Value, Business Valuation and Taxes, The Lawyer's Business Valuation Handbook, and Cost of Capital