Business Valuation and Federal Taxes

Procedure, Law, and Perspective

SECOND EDITION

David Laro and Shannon P. Pratt

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Business Valuation and Federal Taxes David Laro, Shannon P. Pratt, 2011-03-25 Business Valuation and Federal Taxes Procedure Law and Perspective SECOND EDITION Combining the expert knowledge of Senior Judge David Laro and Shannon Pratt Business Valuation and Federal Taxes Second Edition presents the authors decades of experience with advice on everything practitioners need to know about the relationship between federal taxes and valuation and specifically valuations relating to business interests This reference features indepth examinations of numerous topics that are particularly important to practitioners and explores a broad understanding of the basic knowledge needed to appreciate business valuation Valuators CPAs consulting on valuations attorneys corporate development officers and intermediaries on business valuation will benefit from insightful discussions on topics ranging from general definitions to valuing complex business interests as well as new discussions of Personal versus enterprise goodwill New materials on transfer pricing and customs valuations and how recent markets have affected both the income and market approaches Coverage of FAS 157 and the many changes to penalties and sanctions affecting both taxpayers and appraisers Several important new court cases Coverage is also included on standards of business valuation IRS positions burden of proof in valuation controversies questions to ask business valuation experts economic and industry analysis and tax affecting passthrough entities Complete with a full overview of the laws procedures and approaches related to business valuation this invaluable reference is a wellspring of vital information on valuation approaches techniques finance related issues burden of proof standards choice of entity and much more Business Valuation and Taxes David Laro, Shannon P. Pratt, 2005-04-08 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 Valuators 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 **Studyguide for Business Valuation and Federal Taxes**

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