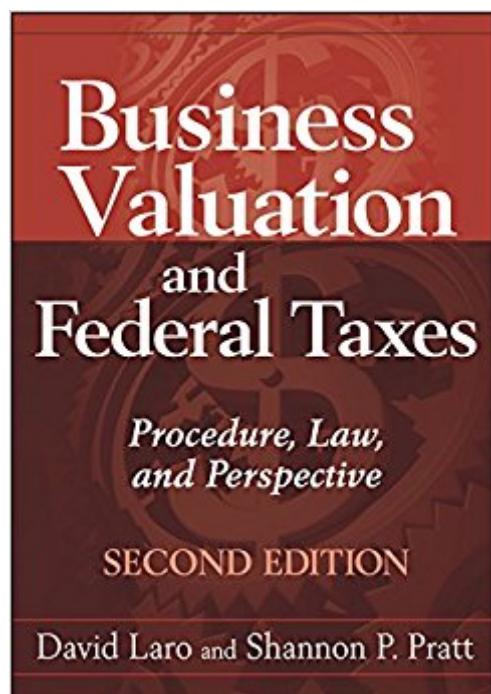


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# Business Valuation And Federal Taxes: Procedure, Law And Perspective



## **Synopsis**

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.

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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 in-depth 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 pass-through 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.

SENIOR JUDGE DAVID LARO was appointed to the United States Tax Court, confirmed by the Senate, and invested as a federal judge in November 1992. He formerly practiced law in Flint and Ann Arbor, Michigan, for twenty-four years, specializing in tax law. Senior Judge Laro was chairman and CEO of a publicly traded international company, and he cofounded Republic Bancorp, a Michigan bank holding company. He is an adjunct professor of law at Georgetown University Law School and a visiting professor at the University of San Diego Law School. SHANNON P. PRATT is one of the most successful and respected authors in the field of business valuations. He has authored many industry standard books, including Cost of Capital, Fourth Edition; Business Valuation Discounts and Premiums, Second Edition; and The Market Approach to Valuing Businesses, Second Edition, all published by Wiley. Over a distinguished career of more than four decades, he has performed valuation engagements for M&A, ESOPs, and numerous other purposes. He is also Editor Emeritus of Shannon Pratt's Business Valuation Update, the

premier monthly newsletter in the field of business valuation. Dr. Pratt is CEO of Shannon Pratt Valuations, a business valuation firm located in Portland, Oregon.

Amazing and insightful, this book is a resource for appraisers and legal professionals. I had the pleasure of taken a Law of Tax Appraisals class in Law School under Judge Laro, co-author of this book, and used this book in class.

It's a good book for a forensic accounting library, Laro is a well know and respected expert for reference in reports. It's a good solid 5 plus

I just purchased this book to assist me with the tax issues of valuing an LLC. I have read from a variety of sources on the tax affecting issues and the models that are available since the 1999 Gross decision. I looked online at the first edition of the book and it looked like it would add to what I had read. Since the second edition is about two months old, I grabbed it instead. I am very disappointed that Pratt included little in the second edition of the book regarding the Grabowski, Mercer, Treharne, and Van Vleet models compared to what I saw in the first edition. Much of this book is soft on the Federal tax issues and redundant on the issues Pratt covers ad nauseam in other books. This is a re-arrangement of chapters with a different cover on it from other books. I would say you might pass on this one for your BV library.

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