

Forensic and Valuation Services

We perform valuations of fractional or 100% interests in closely held and lightly traded entities. Our valuations of equity, goodwill, intangible assets, and undivided interests in real estate are employed in litigation, mergers and acquisitions, purchase price allocation, management buyouts, recapitalizations, disaster recovery, reorganizations, and income, gift, and estate tax-related issues.

www.urishpopeck.com



What are the Services?

Valuation services regularly provide significant value to clients in:

- Business purchase, sale, merger;
- Civil litigation and divorce;
- Initial Public Offering;
- Income, gift, inheritance taxes;
- Reorganization;
- Corporate recapitalization;
- Employee stock ownership plans;
- Buy-sell agreements;
- Disaster recovery;
- Foreign businesses and subsidiaries of U.S. businesses.

Our valuation services encompass the valuation of business interests (common stock, preferred stock, stock options, warrants, partnership interests, and debt instruments) as well as intangible assets (patents, software, trademarks, in-process technology, franchises, customer lists, license agreements, etc.).

Litigation Support

Typically, business valuations are used in dissenting and oppressed shareholder lawsuits, business dissolution, marital dissolution, and cases of economic loss.

Taxes

The two most significant areas requiring valuations are:

- Gift and Estate tax; and
- International taxes.

Valuation of Intangible Assets for Transfer Pricing

In the case of international taxes, valuations can be used to set appropriate transfer pricing for intangible assets and services transferred between related entities.

ESOPs

DOL and IRS regulations require an initial and annual update valuation of the business for the sale of stock to employees through ESOPs.

ASC 820 Fair Value Measurements and Disclosures (formerly FAS 157)

Determined and governed by Accounting Standards Codification (ASC) 820 Fair Value Measurements and Disclosures, fair value is defined as “the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.” Fair value is also commonly referred to as the ‘exit price’. Under ASC 820, this value is to be based on the ‘highest and best use.’

ASC 805 and ASC 350 (formerly FAS 141R and FAS 142)

The issuance of these Statements dramatically changed the accounting for goodwill for all prior mergers and acquisitions, and purchase price allocations for all future mergers and acquisitions. We can work with you to understand key valuation issues resulting from these Statements, including determining, planning and implementing requirements, and assessing the potential impact of compliance with ASC 805 and ASC 350 on financial results.

ASC 718 (formerly FAS 123R) Share-Based Payment Valuation and Expense Reporting

ASC 718 requires companies to measure and recognize compensation expense based on the fair value of awards at date of grant. This applies to stock options, restricted stock, performance shares, stock appreciation rights, and variations thereof.

Our valuation and reporting services include fair value calculations required by ASC 718 (binomial lattice models, Monte Carlo simulation analysis or Black-Scholes Option Pricing Model). In addition, we can assist you with the disclosure requirements established by ASC 718.”

For more information, please contact Kevin J. Dougherty, PhD at 888.287.0335 or through email at kdougherty@urishpopeck.com