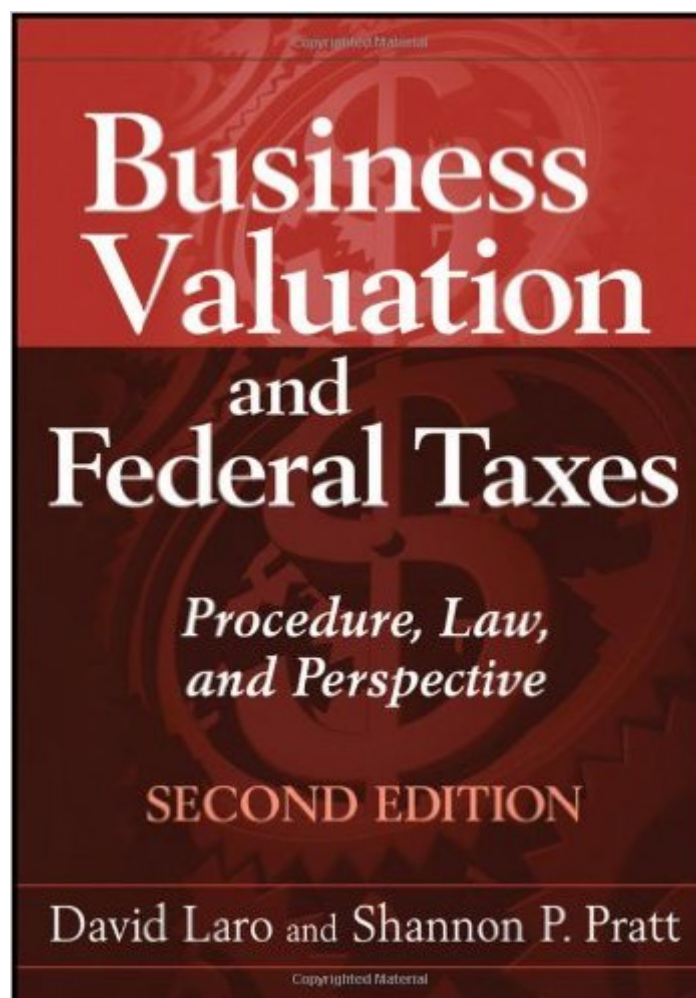


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# Business Valuation And Federal Taxes: Procedure, Law And Perspective



## Synopsis

Praise for *Business Valuation and Federal Taxes Procedure, Law, and Perspective Second Edition*

"The Honorable David Laro and Dr. Shannon Pratt present a comprehensive primer on federal tax valuation controversies that will benefit both tax practitioners (attorneys and CPAs) and valuation practitioners. . . . It serves as a valued reference source and an introductory text for legal and valuation training." â Roger J. Grabowski, Duff & Phelps Corp. from the Foreword "[I]t is refreshing to see these two close observers of valuation issues collaborate on this intriguing volume. What the reader gets is something like a muralâ depicting the life of a business appraisal from conception to preparation to the occasional ultimate use by a trier of fact." â Ronald D. Aucutt, Esq. McGuireWoods LLP, from the Foreword "This offering from Judge David Laro and Dr. Shannon Pratt fills in some persistent gaps in the business valuation literature, as well as a surprisingly fresh treatment of perennial themes." â John A. Bogdanski, Professor of Law Lewis & Clark Law School, from the Foreword

Straightforward guidance and perspective on business valuation from two of the nation's top authorities

Written by Senior Judge David Laro and Shannon Pratt, both leading experts on the subject, *Business Valuation and Federal Taxes, Second Edition* provides a comprehensive overview of business valuation procedures. The new edition offers:

- Insightful perspectives 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
- Timely coverage of FAS 157 and its many changes to penalties and sanctions affecting both taxpayers and appraisers
- Exploration of new court cases
- Presenting knowledge and guidance to those who perform valuations as well as those who are affected by them,

*Business Valuation and Federal Taxes, Second Edition* is the essential guide to federal taxes and valuation, and specifically valuations relating to business interests.

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## Customer Reviews

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.

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

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