

# Valuation and Transaction Advisory Group

Our Services at a Glance:

## Financial Reporting and Tax-Related Valuation

- Purchase price allocations (ASC 805 and IRC 1060)
- Goodwill impairment studies (ASC 350)
- Real estate, tangible and intangible asset impairment studies (ASC 360)
- Portfolio valuation review for investment funds
- Stock-based compensation and options (IRC 409A and ASC 718)
- Valuation of derivatives and embedded derivatives (ASC 815)
- Intellectual property
- Charitable contributions
- Estate and gift tax
- Net operating loss limitations
- Corporate reorganizations and restructuring
- Transfer pricing

## Transaction and Strategic Advisory

- Compensation studies
- Fairness opinions and solvency analysis
- Merger/acquisition advisory
- Buy/sell agreements
- Deal structuring
- Financial/tax due diligence
- Debt or equity financing
- Succession planning
- Establishment of reasonable royalty rates (intellectual property)
- Valuations for employee stock ownership plans (ESOP) and ESOP feasibility studies
- Valuation of complex financial instruments and derivatives, including PIPE transactions
- Business plans/projections; profit/value enhancement
- Monte Carlo simulations, forecasting and optimization

## Real Estate and Tangible Asset Valuation

- Appraisal for all property types nationally
- Appraisal review and consulting
- Fractional interests in real estate including limited and general partner interests
- Municipal redevelopment projects
- Market analysis and feasibility studies
- Portfolio analysis
- Valuation of mortgages, mortgage-backed securities, and mortgage servicing rights
- Arbitrage rebate analysis
- Valuation of energy generation systems including wind and solar for financing and tax credit/grant

## Dispute and Litigation Consulting

- Expert testimony
- Shareholder and partner disputes
- Divorce
- Bankruptcy and liquidation
- Eminent domain
- Expansion of utility corridors and airports
- Economic damage calculations
- Forensic accounting and analysis
- Tax and financial reporting issues
- Asset tracing
- Contract disputes
- Impact studies

# Valuation and Transaction Advisory Group



Reznick Group, P.C. is a national leader in accounting, tax and business advisory services. Reznick Group, P.C. is ranked among the top 20 accounting firms in the United States with offices nationwide serving clients in a broad spectrum of industries. Our client service teams are staffed with specific industry and subject matter experts who perform our services with high levels of responsiveness, integrity and dedication. Our lead analysts hold advanced degrees, maintain valuation and appraisal certifications and exceed requirements for continuing education.

We are members of the leading industry organizations including the American Society of Appraisers (ASA), the Appraisal Institute (AI), the National Association of Certified Valuation Analysts (NACVA), the CFA Institute, the Alliance of Merger and Acquisition Advisors (AMAA), The ESOP Association, and the American Institute of Certified Public Accountants (AICPA). Our work product meets standards set by ASA, USPAP, NACVA, AICPA and the Internal Revenue Service and can withstand third-party challenges in litigation, tax and financial reporting audits.

## CONTACTS:

Brent S. Solomon, MSF, CPA/ABV, CVA, CFF, CM&AA  
National Practice Leader, Principal  
E-mail: [brent.solomon@reznickgroup.com](mailto:brent.solomon@reznickgroup.com)  
Phone: (301) 280-3660  
Cell: (240) 475-1834

Bruce L. Richman, CPA/ABV, CVA  
Principal  
E-mail: [bruce.richman@reznickgroup.com](mailto:bruce.richman@reznickgroup.com)  
Phone: (847) 324-7560  
Cell: (847) 921-9992

Patricia L. McGarr, MAI, CRE, FRICS  
Director of Real Estate Valuation  
E-mail: [pat.mcgarr@reznickgroup.com](mailto:pat.mcgarr@reznickgroup.com)  
Phone: (847) 324-7538  
Cell: (847) 636-0335

**[www.reznickgroup.com](http://www.reznickgroup.com)**  
**[www.reznickgroup.com/valuation](http://www.reznickgroup.com/valuation)**