

FINANCIAL & TAX REPORTING VALUATIONS



Through their involvement, our valuation team is able to provide unparalleled insight into the impacts of current and future macroenvironmental industry, market, and regulatory risks on each valuation

Overview

BRG provides valuation services to fulfill financial reporting and tax requirements for corporations, funds, and investors in the US and internationally. Our valuation opinions are prepared in accordance with the requirements of FASB, IFRS, the IRS, and other regulatory bodies.

We have performed numerous valuations in support of financial reporting and tax requirements and successfully defended our valuation methodologies before auditors, the SEC, the IRS, and international tax courts.



Tax Reporting

Our valuation expertise can help companies navigate increasingly complex and evolving tax codes. We understand that successful tax-planning strategies often depend on independent and credible valuation opinions, which is why leading tax attorneys and business owners turn to us. Our professionals understand the demands of tax authorities and provide tax valuation and consulting services for a variety of compliance, planning, transaction, and dispute purposes.

Our team of professionals has an in-depth knowledge of accepted valuation approaches and presents comprehensive, objective analyses that are supportable and defensible, based on the latest market data and valuation industry guidelines.

Our tax reporting valuation services include:

- Asset valuations (§338 and §1060)
- Non-compete agreement valuations (IRC §280G)
- Net operating loss limitations and built-in gains (IRC §382)
- IRC 409A stock compensation valuation
- 861 interest expense allocation calculations
- Cancellation of Debt Income (IRC §108)
- Taxable reorganizations (§368)
- Worthless stock deduction (§165)
- Transfer pricing (IRC §482)
- C-Corp to S-Corp conversion (§1374)
- Cost segregation (§1245 and §1250)
- Gift and estate tax
- Real and personal property tax valuation





In addition, we add meaningful depth to the valuation process through our global network of BRG senior experts and professionals who have substantial industry experience and knowledge

Financial Reporting

Accurate financial statements support business decisions and enhance investor confidence. Recognizing the inherent fair value challenges, BRG support clients with their valuation reporting requirements. Our valuation professionals have provided input on intangible asset valuations to regulatory authorities, and have access to and regularly utilize the latest guidance on emerging issues/FASB interpretation on purchase accounting.

We typically interact with the company's internal and outside audit teams throughout each engagement to discuss and agree upon the appropriate valuation framework and methodologies in order to ensure efficiency and compliance with the relevant standards. In addition, we routinely interface with valuation professionals from each of the major accounting firms, thus facilitating the audit review process and eliminating any issues prior to filing.

Our financial reporting valuation services include:

- Purchase price allocation (ASC 805, IFRS 3,)
- Goodwill and asset impairment testing (ASC 350/360, IAS 36)
- Equity-based compensation (ASC 718, IFRS 2)
- Financial instruments valuation (ASC 825, IFRS 9, IAS 39)
- Fresh start accounting (ASC 852)

Clients Served

Our financial and tax reporting valuation services are appropriate for corporations and investment funds needing assistance in meeting their growing financial and tax reporting responsibilities. We serve a client base of leading companies and funds, including:

CORPORATIONS

- Public/Private
- Domestic/International
- Startup/Established/Distressed

INVESTMENT FUNDS

- Fund Managers (PE, Hedge, BDCs, Mutual Funds)
- Institutional Investors (Pension, Fund-of-Funds, Sovereign Wealth, Endowments, Family Offices)

HIGH-NET-WORTH TAXPAYERS

- Dispute Assistance
- Independent Valuations for Gift and Estate Planning

Team

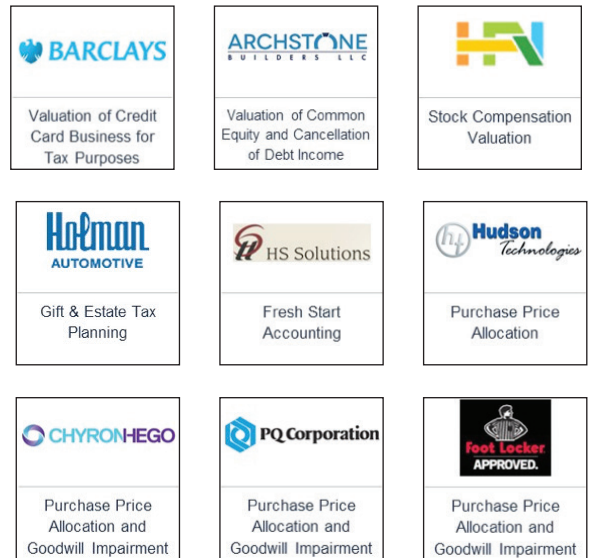
Our valuation team brings extensive industry experience through years of working with some of the world's leading corporations, investment funds, investors, and accounting firms.

We have a unique blend of experience, including professionals who have worked in a variety of valuation roles such as:

- Client representation before IRS agents and supervisors
- C-suite at alternative investment management
- SEC examination readiness advisory
- Leading third-party valuation advisory
- Big Four firms valuation audit support

Berkeley Research Group, LLC, including its subsidiaries, is not a CPA firm and does not provide audit, attest, or public accounting services. BRG is not a law firm and does not provide legal advice. BRG is an equal opportunity employer.

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STRATEGIC & TRANSACTION ADVISORY • FUND TRANSPARENCY ADVISORY • INVESTIGATIONS & DISPUTE RESOLUTION



Contact Us

William Epstein

Managing Director
wepstein@thinkbrg.com
+1 213.261.7699

Bruce Bingham

Managing Director
bbingham@thinkbrg.com
+1 212.782.1410

Federico Jost

Managing Director
fjost@thinkbrg.com
+1 646.809.8064

John Fenn

Managing Director
jfenn@thinkbrg.com
+1 212.782.1457

Peter Bianco

Managing Director
pbianco@thinkbrg.com
+1 212.782.1464

Jeffrey Dunn

Director
jdunn@thinkbrg.com
+1 212.782.1421

Chau Hoang

Director
choang@thinkbrg.com
+1 212.782.1423