



Overview of Services

www.mercercapital.com

1.800.769.0967

Mercer Capital

Mercer Capital, an employee-owned firm, is one of the largest independent business valuation and transaction advisory firms in the nation. Founded in 1982, we serve a national and international client base.

Mercer Capital has provided thousands of valuation opinions for corporations and financial institutions of all sizes across virtually every industry vertical.

We offer a broad range of valuation services, including corporate valuation, gift, estate, and income tax valuation, buy-sell agreement valuation, financial reporting valuation, ESOP and ERISA valuation services, and litigation support services.

In addition, Mercer Capital provides investment banking, transaction advisory, and restructuring services to a broad range of public and private companies and financial institutions. Mercer Capital leverages our historical valuation and investment banking experience to help you navigate a critical transaction, providing timely, accurate and reliable results. We have significant experience advising boards of directors, management, trustees, and other fiduciaries of middle-market public and private companies in a wide range of industries.

Our work has been reviewed and accepted by major federal agencies charged with regulating business transactions, as well as by the largest accounting and law firms in the nation on behalf of their clients.

You can count on the experience and expertise of Mercer Capital.



Services Provided

Gift, Estate, and Income Tax Planning and Compliance

Valuations are a critical element of successful tax planning strategies. Objective third-party valuation opinions are vital.

Estate and Gift Tax Transactions

- Estate Tax Administration and Reporting
- Estate & Gift Tax Controversies
- Gift Tax Planning & Reporting
- Pre-Expatriation Planning & Reporting

Income Tax Transactions

- Allocation of Value, Determination of Professional Goodwill
- Charitable Contributions
- Compensation in Kind
- Compensation Planning
- Corporate Reorganizations
- C to S Corporation Conversion
- Divestitures
- Expatriation Tax Reporting
- Income Tax Controversies
- Net Operating Loss Carryforwards
- Not-For-Profit
- Qualified Stock Purchases
- Worthless Securities

Business valuations prepared for federal tax transactions are at the core of Mercer Capital's valuation practice.

Since 1982, we have been providing objective valuations for federal estate, gift, income tax, and corporate transactional matters. We are recognized experts in this challenging area of valuation practice.

Mercer Capital is one of the largest independent business valuation and transaction advisory firms in the nation, with a deep bench of seasoned professionals.

We have provided thousands of valuation opinions for corporations of all sizes across virtually every industry vertical. With the size of our staff and the firm's technical and project management expertise, we can handle projects of any size, no matter how complex.

We also understand what the IRS considers important. From corporate income tax planning to transfer tax planning and administration, a federal tax valuation plays a central role in positioning your or your client's business for success. That is why we take great care to ensure our federal tax valuations are substantiated and well-documented, enabling you to implement effective planning strategies with confidence.

Employee Stock Ownership Plans

Each year, Mercer Capital assists scores of companies and financial institutions with annual ESOP valuations, as well as with ESOP installation advisory, disputes, and fairness opinions.

ESOP feasibility assistance and preliminary valuation

ESOP appraisal review

Fairness opinions for ESOP installations, plan terminations and other material financial events

Complex ESOP transactions and financing structures

ESOP related litigation and dispute resolution

ESOP sponsor company M&A
Annual ESOP plan valuations

ESOP second-stage transactions

Mercer Capital understands ESOPs because we are an ESOP-owned firm. We provide annual appraisals for ESOP trustees, as well as fairness opinions and other valuation-related services for ESOP companies and financial institutions across the nation.

Augmenting our direct ESOP expertise on behalf Plan Trustees and sponsor companies is Mercer Capital's considerable breadth of industry and scenario experience garnered from hundreds of non-ESOP engagements every year. Mercer Capital's practice diversity benefits our ESOP clients by offering real world experience beyond that of most practitioners in the field.

We bring over 40 years of valuation experience to every ESOP engagement. The stability of our staff and our long-standing relationships with clients assure consistency of the valuation methodology and the quality of analysis for which we are known.

We are active members of The ESOP Association and the National Center for Employee Ownership (NCEO), and our professionals are regular speakers on topics related to ESOP valuation. Each of the senior analytical professionals of Mercer Capital has extensive ESOP valuation experience, providing primary senior-level leadership on multiple ESOP engagements every year.

Buy-Sell Agreements

Mercer Capital is the leading provider of buy-sell agreement valuation services in the nation.

Annual or Recurring
Valuation

We bring analytical resources and over 30 years of experience working with private and public companies to the business valuation issues surrounding buy-sell agreements.

Buy-Sell Agreement Review

Mercer Capital is the named appraiser in a growing number of buy-sell agreements. We have been conducting recurring valuations for businesses for many years and have current clients with more than twenty years of continuing experience with us.

Expert Witness Services

Named Appraiser for
Valuation Processes

For valuation process agreements, we advocate the “Single Appraiser, Select Now and Value Now” option. The business appraiser is named in the agreement and is engaged to provide an initial appraisal for purposes of the agreement. Appraisals are then provided annually or every other year to set the price for the agreement.

Because the appraisal process is exercised at least once, or on a recurring basis, the appraisal process should go smoothly when employed at trigger events and be less time-consuming and less expensive than other alternatives.

For most companies, the cost of the appraisal process is insignificant relative to the certainty provided by maintaining the pricing provisions of the buy-sell agreement on a current basis.

Litigation Support

Complex commercial litigation requires the insight of experienced professionals who understand the practical application of traditional and emerging financial theories.

Business Damages and
Lost Profits

Family Law and Divorce

Initial Consultation and Analysis

Shareholder Disputes,
Corporate Restructuring,
and Dissolution

Tax-Related Controversies

Testimony and Trial Support

Valuation, Labor, and
Contract Disputes

Mercer Capital brings analytical resources and over 40 years of experience to the field of dispute analysis and litigation support. We assist our clients through the entire dispute process by providing initial consultation and analysis, as well as testimony and trial support.

Mercer Capital has been engaged by some of the premier professional firms in the country, including national, regional, and local law firms and their public and private clients, trust departments of financial institutions, and governmental agencies such as the Internal Revenue Service, Federal Deposit Insurance Corporation, Resolution Trust Corporation, Department of Labor, and Department of Justice.

Our professionals have been designated as expert witnesses and have testified in federal and state courts and before various regulatory bodies, including U.S. Federal District Court (several jurisdictions), County and State Courts (numerous states), U.S. Tax Court, U.S. Bankruptcy Court, state regulatory bodies, and the American Arbitration Association.

Transaction Advisory & Restructuring

In addition to our corporate valuation services, Mercer Capital provides investment banking and transaction advisory services to a broad range of public and private companies and financial institutions.

M&A Representation

Fairness Opinions

Solvency Opinions

ESOP Advisory Services

Quality of Earnings Analysis

Bankruptcy and Restructuring
Advisory

Mercer Capital leverages our historical valuation and investment banking experience to help clients navigate a critical transaction, providing timely, accurate and reliable results. We have significant experience advising boards of directors, management, trustees, and other fiduciaries of middle-market public and private companies in a wide range of industries.

Whether you are selling your business, acquiring another business or division, or have needs related to mergers, valuations, fairness opinions, and other transaction advisory needs, we can help.

Financial Reporting Valuation

In an environment of increasingly complex fair value reporting standards and burgeoning regulatory scrutiny, Mercer Capital helps clients resolve financial reporting valuation issues successfully.

Goodwill Impairment Testing

Portfolio Valuation

Purchase Price Allocation

Equity-Based Compensation

280G Golden Parachute
Valuation

The professionals of Mercer Capital have the capability to serve the full range of fair value valuation needs, providing valuation opinions that satisfy the scrutiny of auditors, the SEC, and other regulatory bodies.

We also have broad experience with fair value issues related to public and private companies, financial institutions, private equity firms, start-up enterprises, and other closely held businesses. National audit firms consistently refer financial reporting valuation assignments to Mercer Capital.

Our professionals are nationally recognized as leaders in the valuation industry, and hold the most rigorous designations including the CFA, ASA, and CPA, among others, which are representative of the highest standards in the valuation and accounting industries.

Mercer Capital has the institutional capability to tackle even the most uncommon or complex fair value issues. We understand the sensitivity of financial reporting timing needs and meet your deadline on time, every time.

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BUSINESS VALUATION &
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