

Gift, Estate, and Income Tax Compliance Valuation Services

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. IRS scrutiny often arises when analyses lack clear support, rely on inconsistent assumptions, or fail to connect the rights and risks of the interest being valued to the conclusions reached. A defensible valuation requires more than a number; it requires internal consistency, transparency, analytical rigor, and a clear narrative that ties the facts, assumptions, methods, and conclusions together.

That is why Mercer Capital takes great care to ensure our federal tax valuations are thoroughly substantiated and well documented. Our analyses are developed to be understood, relied upon, and defended. Our conclusions are supported by clear assumptions and disciplined analysis. The result is a valuation that supports effective planning strategies with confidence and is well positioned to withstand IRS examination.

Estate and Gift Tax Transactions

- Estate Tax Administration and Reporting – IRC §2031
- Estate & Gift Tax Controversies – Valuation Consulting
- Gift Tax Planning & Reporting – IRC §2512
- Pre-Expatriation Planning & Reporting

Income Tax Transactions

- Allocation of Value, Determination of Professional Goodwill
- Charitable Contributions – Reg. §1.170A – 13(c)(2)
- Compensation in Kind – Reg. §1.61-2(d)(1)
- Compensation Planning – IRC §§83(b) and 409(A)
- Corporate Reorganizations
- Corporation to S Corporation Conversion – IRC §1374
- Divestitures
- Expatriation Tax Reporting – IRC §877A
- Income Tax Controversies – Valuation Consulting
- Net Operating Loss (NOL) Carryforwards – IRC §382
- Not-For-Profit – IRC §501(c)(3)
- Pension or Profit-Sharing Plan of an Employer – IRC §401(a)(28)(C)
- Qualified Stock Purchases – IRC §§351, 352 and 338
- Valuation of Closely Held Securities Held by a Stock Bonus, Pension or Profit-Sharing Plan of an Employer – IRC §401(a)(28)(C)
- Worthless Securities – IRC §165v

Transaction Advisory Services

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. We leverage our historical valuation and investment banking experience to help you and your clients navigate the transaction process, providing timely, accurate and favorable results. We have significant experience advising estate planners, wealth managers, boards of directors, management, trustees, and other fiduciaries of middle market public and private companies in a wide range of industries.

- Buy-Side Advisory Services
- Sell-Side Advisory Services
- Fairness and Solvency Opinions
- Quality of Earnings Analysis
- Corporate Recapitalization
- Shareholder Recapitalization
- ESOP Advisory Services
- Bankruptcy and Restructuring Advisory

Contact Us



Timony K. Bronza, CPA, ASA

tim.bronza@mercercapital.com
407.599.2825



Matthew R. Crow, CFA, ASA

crowm@mercercapital.com
901.685.2120



Bryce Erickson, ASA, MRICS

ericksonb@mercercapital.com
214.468.8411



Travis W. Harms, CFA, CPA, ABV

harmst@mercercapital.com
901.322.9760



Nicholas J. Heinz, ASA

heinzn@mercercapital.com
901.322.9788



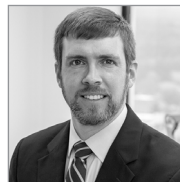
Thomas C. Insalaco, CFA, ASA

tom.insalaco@mercercapital.com
407.410.9234



Timothy R. Lee, ASA

leet@mercercapital.com
901.322.9740



Lucas M. Parris, CFA, ASA-BV/IA

parrisl@mercercapital.com
901.322.9784



Sujan Rajbhandary, CFA, ABV

sujanr@mercercapital.com
901.322.9749



J. David Smith, CFA, ASA

smithd@mercercapital.com
832.432.1011