

# Services for Estate Planners

## **Gift, Estate, and Income Tax Compliance Valuation Services**

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**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.

### **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)
- Qualified Stock Purchases – IRC §§351, 352 and 338
- Worthless Securities – IRC §165vv

## Transaction Advisory Services

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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

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**Timothy K. Bronza, CPA, ASA**

tim.bronza@mercercapital.com  
407.599.2825



**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



**J. David Smith, CFA, ASA**

smithd@mercercapital.com  
832.432.1011