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# Business Valuations

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We know  
that your business  
is not just your  
business – *it's your  
life's work.*



Aside from putting a number to the fruits of your labor, there are many reasons for a business valuation. At some point down the road, you will need to know the true value of your business, be it for an opportunity to sell, merge, grow profits, or in the unfortunate event of disputes and litigation. A business valuation can range from an informal quote of a business value, to a comprehensive valuation report

necessary for court or tax purposes. As part of any business valuation engagement, Roth&Co's Advisory Services Division's team of business valuation experts – under the guidance of an accredited business valuator – will calculate the value of your business, so you can make more informed decisions going forward.

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**WE OFFER 4 DISTINCT BUSINESS VALUATION PRODUCTS:**



# Calculation of Value

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A calculation of value produces a calculated value based on specific, agreed-upon valuation methods. It's important to note the difference between a "calculation of value", and a "conclusion of value". In simple terms, a calculation of value is more of a preliminary estimate, whereas a conclusion of value is a full-fledged appraisal.

## A CALCULATION OF VALUE CAN BE USED FOR:

- › Transactions, Mergers & Acquisitions
- › Allocation of Purchase Price for Tax Purposes
- › Business Planning
- › Buy-Sell Agreements Between Partners



# Summary Valuation Report

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This engagement produces a conclusion of value, which requires more comprehensive procedures, with the conclusion reported in a summary report. This report may be appropriate for the following scenarios:

- › Buy-Sell Agreements Between Partners
- › Employee Stock Ownership Plans (ESOPs) and Stock Options
- › Officer Compensation Studies
- › Marital Dissolution
- › Ownership Disputes



# Detailed Valuation Report

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This engagement produces a conclusion of value, with the findings reported in a detailed report. A detailed report is recommended for:

- › Instances where the IRS may be reviewing the document
- › Cases where the report would be admitted into court.

## PRODUCT IV



# Comprehensive Valuation Report

This comprehensive engagement produces a conclusion of value, with an in-depth analysis of the market approach. A CVR is best suited for a situation that requires a clear, unambiguous valuation, such as the following scenarios:

- › Estate, Gift, and Income Tax (Elevated Tax Exposure)
- › Dissenters' Rights and Shareholder Oppression Cases
- › Reorganizations, Recapitalizations, and Bankruptcies
- › Marital Dissolution and Ownership Disputes (in Litigation)



## NEW YORK

1428 36th Street – Suite 200

Brooklyn, NY 11218

T. 718-236-1600

F. 718-236-4849

## NEW JERSEY

200 Central Avenue

Farmingdale, NJ 07727

T. 732-276-1220

F. 732-751-0505

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*[info@rothcocpa.com](mailto:info@rothcocpa.com) / [www.rothcocpa.com](http://www.rothcocpa.com)*