

RECENT ENGAGEMENTS

Closely-Held Businesses and Intellectual Property

- Valuation of equity in **family-owned businesses** for multiple years/decades as equity is passed from one generation to the next and while each generation starts to participate in running the business and adding value to the business.
- Valuation of equity in a **closely-held businesses** for buyout of family members not involved in the business by family members who run the business.
- Valuation of equity in a **privately-held business** for gift to a university.
- Valuation of **intellectual property** in businesses prior to sale of the company so that the founder, and the heirs, will benefit from a revenue stream in perpetuity.
- Valuation of fractional interests in **multiple real estate and business entities** for buyout of non-family shareholders.

Real Estate Valuations

- Valuation of **real estate portfolio** for division of assets among family members so each member of the family can control their own destiny.
- Valuation of a **portfolio of real estate** held by a closely held business for sale to family owned real estate entities prior to sale of the business.
- **Valuation and cost segregation analysis of a portfolio of real estate** for an estate tax reporting so that the heirs can report a step up in basis AND the accelerated depreciation benefit as of the date of death.

If a wealth transfer plan is in your future, you may want to accelerate your plan. Contact Marshall & Stevens with any questions or reach out to your tax advisor.



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Ralph has been with Marshall & Stevens for over 20 years. He works with clients and their trusted advisors on estate and gift tax reporting analyses that include fractional interests in business enterprises, real estate, and intangible assets.

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