

## RESTRUCTURING ANALYSES

- **Fresh Start Accounting** (FASB ASC 852) - Valuation of assets, like a purchase price allocation, to assist in setting the opening day balance sheet
- **Forgiveness of Debt Studies** - Opine on the value of the company vs. the current debt outstanding for tax reporting purposes.

## IMPAIRMENT TESTING

- We provide impairment of goodwill (FASB ASC 350) and assets (FASB ASC 360) to public and private companies.

## FINANCING VALUATIONS

- We provide valuation of intangible assets (tradenames, software and IP), property, plant and equipment for collateral lending purposes.

## PROPERTY TAX AND INSURANCE VALUATIONS

- Valuations of real and personal property

## COST SEGREGATION ANALYSES

- Accelerate depreciation in commercial real estate holdings using MACRS classifications in order to increase cash flow over the first five to 10 years of ownership of the property.

## MARSHALL & STEVENS

Public and privately-held companies rely on Marshall & Stevens to assist them with the planning and reporting of mergers, acquisitions, divestitures, financings, corporate tax restructuring, wealth transfer, estate tax reporting, dispute resolution and litigation support.



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