

Jim Hitchner's
Valuation Products and Services

DO YOU KNOW?

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A free periodical to promote education and alert you to important areas of interest in the financial valuation, fraud, and litigation services profession.

Do You Know...

... how the TCJA affects the valuation of S corps?

The following questions must be answered:

- **Is tax affecting still an issue?**
- **Should you tax affect using corporate or individual tax rates?**
- **Have so-called S corp premiums ever really existed?**
- **Which S corp models should be used, if any?**
- **How do you defend these models?**
- **How should distributions vs. retained earnings be handled?**
- **Is the subject company a service or a non-service business?**
- **How do you deal with all the sunset provisions?**
- **How do you adjust your valuation for temporary vs. permanent factors?**
- **How do you use so-called bolt-on models, e.g., bonus depreciation and interest limitations?**
- **What do you do with non-deductible interest expense?**
- **Is the cost of capital different for an S corp?**
- **How do you handle state taxes?**
- **Should you use a DCF or a CCF model?**
- **What is the best way to apply the guideline public company method?**
- **What is the best way to apply the guideline company transaction method?**

To learn more about the impact of the Tax Cuts and Jobs Act on S corps, attend Jim Hitchner's new webinar on August 14th.

S Corp Valuations and the Tax Cuts and Jobs Act

Includes New Detailed S Corp Case Study

Jim Hitchner and Sam Wessinger will present a detailed case study on how to value an S corp under the new tax law. This will include a valuation using the following S corp models: Treharne Cash Flow model, Van Vleet SEAM model, Delaware MRI model, and the Fannon model.

Webinar Date:

Tuesday, August 14, 2018, 1-3 pm EDT

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