

Jim Hitchner's
Valuation Products and Services

DO YOU KNOW?

ISSUE 41 - OCTOBER 2019

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...

... that some S-corp valuation models show an S-corp premium and others show an S-corp discount?

Jim Hitchner will reconcile this conundrum and discuss other areas of concern in his upcoming webinar on October 22nd.

First and foremost, S-corp premiums for “specified” service businesses are gone. It is the non-service businesses that are all over the place. Furthermore, some practitioners are now considering a C-corp premium. Can this get any crazier? And now we have two new court cases that allowed tax affecting.

In this webinar Hitchner will address:

- The application of four S-corp models
- Which S-corp models are still valid, if any
- The strengths and weaknesses of each model
- Whether there is now a C-corp premium
- Why the C-corp equivalent value matters
- Service vs. non-service business
- The best way to apply the guideline public company method
- How to use the guideline company transactions method
- The effect of the *Kress* and *Jones* cases

The best way to understand this issue is to look at a real-world company operating in this environment. Join us on October 22nd when Jim will walk through a new detailed case study focused on this topic.

Valuation Products and Services – <https://www.valuationproducts.com/>

© 2019 Valuation Products and Services, LLC.

This periodical is intended for information purposes only, and it is not intended as financial investment, legal, or consulting advice. Valuation Products and Services, LLC (VPS) disclaims all responsibility for its content. While VPS has used its best efforts in presenting this information, it makes no representations or warranties with respect to its applications to a particular assignment. All rights reserved. This periodical may not be reproduced in whole or in part without the express written permission of VPS. Use at your own risk.

Valuation Products and Services, 6601 Ventnor Avenue, Suite 101, Ventnor City, NJ 08406
