

# VALUATION AND LITIGATION SUPPORT SERVICES GROUP



# Valuation and Litigation Support Services Group

Marcum LLP's Valuation and Litigation Support Services Group is a leading provider of business valuation, litigation support, economic damages, financial forensic investigations, and other advisory services. Our group is led by nationally known and respected experts in a variety of fields from across the country. Our team has the unique expertise necessary to provide lawyers, trustees, financial institutions, regulatory agencies, insurance companies and business owners a wide range of services to meet the challenges of today's business environment. Our professional staff are thought leaders who hold the highest level of credentials in their fields.

## Business Valuation Services

Marcum performs business valuations for a wide variety of purposes. We have valued thousands of private and public companies across all industry sectors. We have also worked extensively on acquisition structures and terms, cash flow forecasting for business planning and financial needs, and various closely held business issues. We are frequently retained to provide expert witness services relating to the value of a business; loss of a business or segment of a business; a determination of reasonable compensation; and other financial matters. Our expertise includes the following:

- Disputes and Litigation
  - Marital dissolution
  - Shareholder disputes and partnership dissolutions
  - Transaction disputes
- Tax
  - Estate and gift tax planning and compliance
  - Corporate reorganizations
  - Discount studies for estate planning vehicles and investments subject to lock-ups
  - Section 409(a) valuations
  - Subchapter "C" to "S" conversions
  - Issues related to valuation of "S" corporations and other pass through entities
  - Litigation support in tax valuation-related matters
- ESOP Valuation Services

- Financial Reporting
  - Valuation of intangible assets and allocation of purchase price (ASC 805)
  - Impairment testing (ASC 350)
  - Stock-based compensation (ASC 718)
  - Portfolio company valuations (ASC 820) and advisory services
  - Complex securities valuations
- Corporate Transactions
  - Mergers and acquisitions
  - Tax reorganizations
  - Bankruptcy and distressed situations
- Industry-Focused Practice Areas
  - Alternative asset management firms
  - Healthcare

## Litigation Support Services

Marcum offers financial and damage analysis for a variety of claims, including contract disputes, torts, infringement of intellectual property, wrongful termination and lost wage claims. Our expertise includes the following damage calculations:

- Economic Damages
- Infringement of Copyrights, Trademarks, Trade Secrets, and Patents
- Personal Injury, Wrongful Death and Wrongful Termination
- Forensic Investigations

## Financial Forensic Investigations

Financial forensic investigations are a specialized field of accounting that utilize accounting, auditing, and investigating skills. Our forensic investigation will look beyond the numbers to identify missing or incomplete data, financial discrepancies, and/or financial fraud. The areas of our financial forensic investigations include the following:

- Investigation Used in Connection with Business Valuations
- Determining True Economic Income in Divorce
- Fraud and Embezzlement