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U.S. Tax and Federal District Court Decisions: S-Corp Valuations & TCJA Sunset Period



Thursday, May 16, 2024

11:45 a.m. - 12:00 p.m.

Registration and Networking

12:00 p.m. - 1:45 p.m.

Luncheon, Presentation

Plante Moran Offices

10 South Riverside Plaza

Chicago, Illinois 60606

(Entrance to building currently at corner of S. Canal St. and W. Monroe St.)

Network with colleagues and earn 1.5 CPE

DESCRIPTION:

Presentation on the impact of recent US Tax Court and Federal District Court decisions regarding S-Corp valuations. Depending on available time, I could also address the impact of the TCJA sunset period on S-Corp valuations.

FEATURED SPEAKER: Daniel Van Vleet



Daniel R. Van Vleet, ASA is a Managing Principal at the Griffing Group. Mr. Van Vleet has more than 30 years of experience in providing valuation opinions and expert witness testimony in a broad range of industries for a variety of purposes, including bankruptcy, board advisory services, corporate transactions, Employee Stock Ownership Plans (ESOPs), estate and gift tax disputes, fairness and solvency opinions, marital dissolution, shareholder disputes, tax restructuring, and other controversy, tax, corporate, and shareholder transaction related matters.

Mr. Van Vleet has provided expert valuation services, opinions, and testimony for litigants in a variety of jurisdictions, including U.S. Bankruptcy Court, U.S. District Court, Delaware Court of Chancery, Chancery Court of Cook County, and various federal and state courts and arbitration venues. His testifying experience includes providing opinions of value of businesses and fractional equity interests in bankruptcy actions, economic damages cases, fiduciary actions, marital dissolutions, shareholder appraisal actions, and corporate transaction disputes. He also has extensive experience providing opinions of fair market value to the Internal Revenue Service in controversy matters at audit, appeals, and fast track settlement involving closely-held businesses and fractional equity interests.

Mr. Van Vleet is a contributing author to eight business valuation textbooks. He has lectured extensively and presented numerous advanced education seminars on the topics of business valuation, pass-through entity valuation, controversy and transaction advisory services. He is a nationally-recognized expert on the valuation of pass-through entities such as S corporations and limited liability companies. He is also the developer of the Van Vleet Model, a widely used pass-through entity valuation model.

Mr. Van Vleet is an International Past President of the American Society of Appraisers and a former President of the Business Valuation Association. Mr. Van Vleet has served as an Adjunct Professor of Finance at the Kellstadt Graduate School of Business at DePaul University, as a Finance Instructor at the School of Continuing Studies at Northwestern University, and as a Business Valuation Instructor for the American Society of Appraisers.

GUEST SPEAKER: William P. McInerney



William P. McInerney, ASA is a Director at the Griffing Group. Mr. McInerney provides valuation and damages analyses for purposes of commercial litigation, shareholder disputes, estate and gift tax reporting and disputes, employee stock ownership plan compliance, ERISA litigation, and marital dissolution. He is credentialed by the American Society of Appraisers as an Accredited Senior Appraiser (ASA), certified in Business Valuation.

Since joining the firm in 2007, Mr. McInerney has provided expert reports and litigation support for matters heard in a variety of jurisdictions, including United States District Court, United States Tax Court, the Delaware Court of Chancery, New York State Supreme Court, the Superior Court of New Jersey, the American Arbitration Association, and other state, district, and county courts in California, Illinois, Oklahoma, Texas, and Wisconsin. He has also provided analysis and consulting in valuation disputes with the Internal Revenue Service at the audit and appeals levels.

Mr. McInerney's experience covers a wide range of industries, including food and beverage manufacturing and distribution, financial services, energy, chemicals, building materials, communications, retail, real estate, mechanical parts, software, technology, and others.