



# ANNUAL CONSULTANTS' CONFERENCE

JUNE 8-11  
**2011**  
SAN DIEGO

NATIONAL ASSOCIATION OF CERTIFIED VALUATORS AND ANALYSTS • INSTITUTE OF BUSINESS APPRAISERS

Track: **Pre-Conference Symposium: Current Update in Valuations**

Session Date/Time: *Wednesday, June 8, 2011 • 8:15 – 9:55 AM*

Session Title: **Case Law Update**

Session Summary:



Federal Tax Valuation can be a complex process for professionals as well as their clients. Numerous court cases have given the industry guidance on tax valuation issues and assistance with navigating the numerous minefields. This practical review of court cases and valuation issues deals with various types of clients and situations, providing guidance in resolving valuation issues and maintaining compliance with tax code, regulations, and court decisions. Valuers, CPAs, financial planners, tax planners, attorneys, etc., dealing with wealth preservation strategies either personally or on behalf of others will benefit from attending this session. State-level valuation case law should be of interest to any practitioner in the litigation support arena.

CPE Hours/Fields of Study: CPE: 2 • 1Hr-AP, 1Hr-SK&A

Presenter Bio(s): **Mel Abraham, CPA, CVA, ABV, ASA**



A Certified Public Accountant with two decades of experience as a financial expert, valuation expert and business and success strategist. Mel is a Master Results Coach and Master Practitioner in Neuro-Linguistic Strategies. He is regularly sought after for valuation engagements around the country such as family limited partnerships, co-tenant interest valuations, operating businesses as well as various entities. These projects have ranged from small family owned businesses to large \$1.7 billion companies.

**Peter H. Agrapides, MBA, AVA**

Peter is with the Salt Lake City, Utah and Las Vegas, Nevada offices of Western Valuation Advisors. Peter's practice focuses primarily on valuations for gift and estate tax reporting. Peter also has experience valuing companies in a diverse array of industries. These engagements have ranged from small family owned businesses to companies over one billion.

