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	Edizione	[1st edition]
	Descrizione fisica	1 online resource (271 p.)
	Collana	Wiley Finance Series
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	Soggetti	Business enterprises - Taxation - Law and legislation - United States Business enterprises - Valuation - United States Tax assessment - Law and legislation - United States Valuation - Law and legislation - United States Income tax - Law and legislation - United States
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	Nota di bibliografia	Includes bibliographical references and index.
	Nota di contenuto	The history of federal statutory tax rates in maximum income brackets and the evolution of different forms of business entities -- Effective federal individual and corporation income tax rates -- Comparison of different entity forms -- Income approach and value to the holder -- Inputs to modified Delaware MRI model -- Income approach and investment value -- Income approach and fair market value -- Fair market court decisions -- The market approach -- Individual state income taxes -- Discounts, premiums, bylaws, and state laws -- Valuing complex PTE ownership interests.
	Sommario/riassunto	The clarity and guidance valuation analysts have been thirsting for The business appraisal community regularly names the valuation of pass-through entities as a major issue of concern. Courts, appraisers, and the IRS have long been at odds on the topic, and the contention within the appraisal community itself over methods and inputs further

complicates the issue. Valuing Pass-Through Entities provides clarity for the analyst tasked with valuation, offering clear explanations of the different perspectives and approaches to the process. Valuing Pass-Through Entities cuts through the chatter t