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NACVA AND THE IBA'S 2010 ANNUAL CONSULTANTS' CONFERENCE *SESSION SUMMARY*

THE FONTAINEBLEAU MIAMI BEACH MIAMI BEACH, FL USA

Track: Case Law Update

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. Valuators, CPA's, Financial Planners, Tax Planners, Attorneys, etc. dealing with wealth preservation strategies either personally or on behalf of others will benefit from attending this session.

CPE Hours / Fields of Study: Two (2) hours / Specialized Knowledge and Applications (SK&A)

Presenter Bio:

Mel Abraham, CPA, CVA, ABV, ASA, is 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. Mel 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.

He has also represented the Internal Revenue Service as their valuation expert in numerous cases and was jointly retained by taxpayer and Internal Revenue Service under the authorization of the U.S. Tax Court to provide a valuation of numerous entities that was binding on all parties.

A recognized forensic expert witness in business financial issues, he is also a nationally recognized and award-winning speaker addressing professional conferences on a local, state & national level. He provides strategies in risk management, threat management and self protection to clients across the country.

Presenter Bio:

Bob brings extensive experience in tax and valuation issues that affect privately held businesses and their owners. The breadth of his involvement encompasses the development and implementation of innovative business and financial strategies designed to minimize taxation and maximize owner wealth. As his career has progressed, Bob has risen to a level of national prominence in the business valuation arena. His expertise in specific purpose valuations is well-known, and he is a frequent speaker, both regionally and nationally, on tax and valuation matters.

After graduating from St. Vincent College in 1979 with Highest Honors in Accounting, Bob earned a Masters of Science degree in Taxation with Honors from Robert Morris University. He is a CPA in Pennsylvania and Ohio and is accredited in Business Valuation by the American Institute of Certified Public Accountants. Bob also carries the well-recognized credentials of Accredited Senior Appraiser, Certified Valuation Analyst and Certified Business Appraiser.

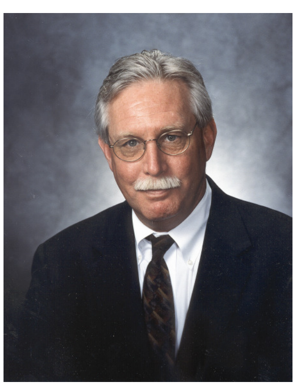
Bob has written numerous articles for several area business publications and professional trade journals. He is a national instructor for both the American Institute of Certified Public Accountants and the National Association of Certified Valuation Analysts and has served as an adjunct professor for Duquesne University's MBA program.

A member of the American and Pennsylvania Institutes of Certified Public Accountants, Bob previously chaired the Pittsburgh Committee on Taxation. He is the past chair of the Education Board of the National Association of Certified Valuation Analysts as well as a former member of the organization's Executive Advisory Board, its highest board.

He is a member of the Allegheny Tax Society, the Estate Planning Council of Pittsburgh and the Pittsburgh Chapter of the American Society of Appraisers. Bob has held numerous offices and directorships in various regional not-for-profit organizations. He received the 2003 Distinguished Public Service Award from the Pennsylvania Institute of Certified Public Accountants and the 2004 Distinguished Alumnus Award from Saint Vincent College.

Bob and his wife, Susie, live in Westmoreland County. They have two children, Matthew and Alyssa.

Presenter Bio:



Mark Hanson, CPA, CVA, ABV, is an expert in litigation services, including business valuations for divorce, estate and gift tax, dissenting shareholder actions, and mergers and acquisitions. He performs analyses for economic losses for personal injuries, commercial damages, wrongful termination, wrongful death, and fraud.

Presenter Bio:

Mark G. Kucik, CPA, CVA, CM&AA, is founder of The Kucik Valuation Group, LLC, of Chicago, Illinois, specializing in business valuations of family-owned and closely held securities for use in estate tax planning, financial statement reporting, estate tax returns, gift tax returns, buy/sell agreements, purchase/sale transactions, ESOPs, economic damages, matrimonial and shareholder disputes. Mr. Kucik is the current Chair of the NACVA Executive Advisory Board, past Chair of the NACVA Standards Committee, a member of the International Glossary Task Force, a member of the North American Business Valuation Standards Council, an instructor on NACVA's Training Development Team and served on NACVA's Education Board. He has over 22 years of professional experience, 12 years specialized in business valuation. Mr. Kucik was awarded NACVA's Outstanding Member Award, NACVA's Outstanding Instructor award, and Instructor of Great Distinction Award, and NACVA's Circle of Light Award. He also presents valuation seminars throughout the Chicago area. Mr. Kucik is a Certified Public Accountant (CPA), Certified Valuation Analyst (CVA) and Certified Mergers and Acquisitions Analyst (CM&AA). He is a member of the American Institute of Certified Public Accountants (AICPA), and the Illinois CPA Society (ICPAS). Mr. Kucik is a graduate of Loyola University of Chicago.