



Valuation & Business Modeling Services

Valuation services for gift and estate tax purposes

An awareness of gift and estate tax reporting requirements, and the role that valuation can play, is vitally important when conducting business succession or personal transition via trusts, gifts, charitable contributions, or general estate tax planning. Changes to the tax code and increased scrutiny by tax authorities make it critical to keep abreast of current regulatory trends, legal precedents, and issues that can impact the valuation of various assets. A sound valuation analysis, backed by deep technical knowledge and thorough supporting documentation, helps enhance the credibility and transparency of our clients' tax reporting.

Historically low interest rates and the temporary increase in lifetime gift and estate exemption amounts may create an opportune time for individuals to transfer wealth in a tax-efficient manner.

Why choose KPMG

The KPMG Valuation and Business Modeling Services practice has a dedicated valuation team that understands the tax code sections pertinent to gift and estate tax planning and has extensive experience in determining the fair market value of a variety of assets including financial securities, fund interests, legal entities, and tangible assets. Our team is also experienced in supporting and defending valuation conclusions at all levels of IRS inquiry.

Our professionals have performed numerous gift and estate tax valuation engagements for individuals with substantial net-worth as well as private business clients. This experience enables us to apply a structured approach along with proprietary models and tools that allow for more efficient communications and cost structure. As a leading provider of valuation services with a well-established track record, our team has the technical knowledge to effectively meet our clients' valuation needs and to help them vigorously defend their tax positions. KPMG Valuation and Business Modeling Services professionals are closely integrated with other KPMG Tax practices, and we have national resources dedicated to supporting tax valuation engagements. In fact, we are the only Big Four valuation services provider that is part of a national tax practice, which gives us research depth and access to former IRS agents through our Tax Dispute Resolution network. Further, our experience working with the IRS and principal court jurisdictions can help clients understand how these authorities could potentially view valuation positions.

Our highly experienced team and global resources

In today's regulatory environment, taxpayers are exposed to ever-increasing scrutiny regarding their planning structures and face greater demands to provide thorough analyses and support for value conclusions. KPMG has both the scale and the knowledge to assist clients with the required support for the valuations put forth in their tax reporting. Our committed team of professionals has the right experience to provide practical and timely advice on the full range of gift and estate tax issues. Further, our valuation professionals have extensive insight into market practices gained by reviews of third-party appraisals utilized by our clients.

As part of the KPMG International global network of member firms, our professionals work with other established member firm valuation practices in more than 70 countries. This global footprint, coupled with deep local market and industry knowledge, provides the requisite scope, skills, and resources to execute complex valuation projects.

How we work with you

KPMG professionals possess the technical skills to help clients assess the value of privately-held businesses, equity and debt interests, securities and derivatives, personal and real property, as well as various types of intangible assets. We also understand how a client's decisions regarding transition and estate planning can impact value. Our approach to assisting clients includes consideration of the following critical factors, among others:

- Required taxpayer disclosures based on the tax planning structure utilized
- Whether there are and/or which type of “pass-through” entities exist and the resulting adjustments, if any
- Appropriate (and accepted) valuation approaches given the nature of the assets held
- Precedents from pertinent tax court rulings.

Core to our services is helping our clients understand value, even for the most complex tax planning structures. As part of the engagement, you will be assigned a qualified gift and estate tax valuation team that will conduct the initial field work, provide support for any discussions with tax authorities and defend the valuation.

Client profile and our qualifications

Our valuation professionals serve individual clients, as well as organizations in a broad range of industries. Our professionals are credentialed and regularly participate in ongoing professional development and education programs, as required by KPMG, various regulatory bodies, and the professional organizations to which we belong.



Relevant resources

- [Tax planning and compliance homepage](#)
- [Managing Risk in Tax Valuations – Planning Considerations](#)
- [Managing Risk in Tax Valuations – Best practices and common pitfalls](#)
- [Managing Risk in Tax Valuations – Relying on Net Book Value as a Proxy for Fair Market Value](#)

Contact us

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