

Sample Business Valuation (Redacted)

Fair Market Value – Non-Controlling Interest

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Conclusion of Value

\$65,000

1% Non-Controlling, Non-Marketable Interest

Valuation Date: January 15, 2026

Valuation Overview

- Asset, Market, and Income approaches considered
- Asset Approach (Net Asset Value) selected
- Based on market pricing and structural constraints

Key Adjustments

- Discount for Lack of Control (DLOC)
- Discount for Lack of Marketability (DLOM)
- Trust and operating agreement restrictions

Why Clients Engage

- Defensible valuations aligned with IRS standards
- Expertise in DLOC and DLOM
- Independent, analysis-driven conclusions
- Clear, structured reporting

Standards

- IRS Revenue Ruling 59-60
 - IRC Sections 2512, 2701–2704
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Contact

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Sample for illustrative purposes only. Not a valuation and not for reliance.
