



## Valuations/ Appraisals

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### **Calculation Of Broker's Opinion of Value (COBOV)**

**\$6,900**

The objective of a Calculation of Broker's Value is to provide the owner of the business with an approximate indication of what the business will sell for in the open market under normal conditions . The report is strictly for the personal use of the owner. This report shall not be used for or in any legal nor IRS proceedings. It is only a preliminary estimate of value and unless otherwise specified, shall not conform to guidelines for appraisals under the standards of the Institute of Business Appraiser, Uniform Standards for Professional Appraisal Practice (USPAP), or Internal Revenue Rulings 59-60 or 68-609. MHA or its principals or Agents shall not be required to give testimony or support this report in any way. Report is prepared utilizing the Financial Statements and supporting documentation provided by the subject company, and in some cases, analysis by an independent company. Therefore, MHA cannot assume any responsibility for the accuracy or completeness of the provided information and the resulting report.

Turnaround Time: 7 business days from receiving a complete financial package.



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### **Complete Appraisal – Summary Report**

**\$11,500**

Also called an “Abbreviated” or “Letter Form Written Report”, this abbreviated form of report is the minimum level of reporting embraced by the Institute of Business Appraisers (IBA) – BV Standards, but still meets USPAP requirements. The report contains at least a summary of the material factors that leads to the conclusion, but is usually intended to reduce the normal appraisal burden of writing a comprehensive report, and thereby allowing the client to realize some economic benefit. The report will be approximately 50-60 pages long. However, the appraiser is still required to perform materially the same investigation and analysis as would be required for a complete self-contained report and maintain in his/her files the work papers necessary to support the conclusions stated in the summary report.

Turnaround Time: 10 Business days for the preliminary draft phase



## **Complete Appraisal – Self-Contained Report -**

**\$14,000**

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This is a formal presentation of the value of a business in a self-contained written report. If a valuation has the potential to go to court or if the report needs to be reviewed by others, such as the IRS for tax implications, this type of report explains in full detail how the value was derived. Uniform Standards of Professional Appraisal Practice (USPAP) and American Society of Appraisers (ASA) address the above as a “Comprehensive, Written Business Valuation Report”. The Institute of Business Appraisers (IBA) addresses the above as a “Formal Written Report”.

Turnaround Time: 4weeks to the preliminary draft phase