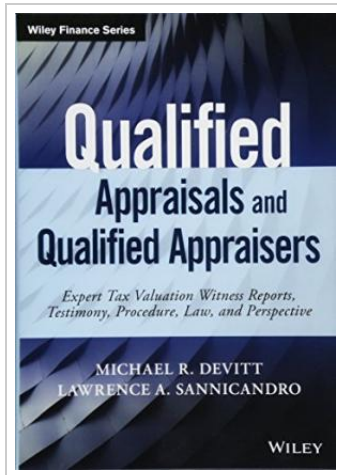




## Qualified Appraisals and Qualified Appraisers: Expert Tax Valuation Witness Reports, Testimony, Procedure, Law, and Perspective (Hardback)

By Michael R. Devitt, Lawrence A. Sannicandro

John Wiley Sons Inc, United States, 2017. Hardback. Condition: New. Language: English . Brand New Book. Decode IRS appraisal regulations and find practical solutions to current issues. Qualified Appraisers and Qualified Appraisals provides clarification on complex IRS guidelines, and offers solutions and insight that can help appraisers adhere to the latest Treasury Regulations concerning appraisals submitted in tax matters. From the Uniform Standards of Professional Appraisal Practice to IRS regulations, this book explores the body of law that has arisen around the production of qualified appraisals that the government and courts will accept. The discussion covers estate, gift, charitable contribution, income taxes, and more, with expert guidance on the interpretation and application of complex regulations. As appraisers often are called upon to provide expert testimony in court, this book shares effective methods including the novel hot-tubbing technique that eliminates the appearance of bias in favor of a less-adversarial discussion. Cases are dissected as they relate to application of existing appraisal laws, and the companion website features checklists, references, and additional cases as they become available. The IRS regulations on qualified appraisers and qualified appraisals have sparked a storm of controversy, and have raised more questions than they have answered. This...



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