



## Buy-Sell Agreements: How to Avoid the Valuation Pitfalls

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Buy-sell agreements are an integral element in exit planning for business owners and have important implications to the valuation community. Valuation professionals play a critical role in assisting clients with administering or litigating ownership agreements and they must understand how shareholder agreements, operating agreements, partnership agreements, and bylaws impact value.

In this special report, experienced business appraisers provide expert advice on the valuation implications of the agreements, including the factors that influence value and how to select the best method to determine the purchase price.

Highlights of this report include:

An overview of the documents that govern the operation of businesses and an explanation of the importance of buy-sell agreements in valuation services

A discussion of the common ambiguities and valuation pitfalls that can lead to complications surrounding buy-sell agreements

A new survey of attorneys examining how they draft provisions for determining purchase price

An explanation of how to improve the valuation mechanism of new and existing buy-sell agreements, with particular emphasis on the concerns of baby boomer business owners

Analysis from twenty-two court cases in which one aspect of the dispute involved a buy-sell agreement

A list of additional resources on buy-sell agreements

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