



BVR's Practice Guide to Valuations for IRC 409A Compliance

2010

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BVR's PRACTICE
GUIDE TO VALUATIONS
FOR IRC 409A
COMPLIANCE

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NEIL BEATON, CPA/ABV, CFA, ASA

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Table of Contents

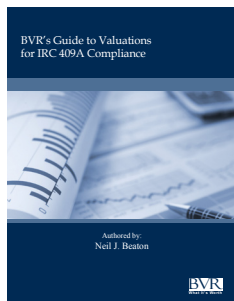
Section 1: Neil Beaton's Practice Guide

About the Author	1-1
Neil Beaton, CPA/ABV, CFA, ASA	
Chapter 1: Introduction.	1-3
Chapter 2: Initial Work	1-5
Characteristics of Early Stage Companies	1-5
Chapter 3: Security Characteristics	1-11
Economic Rights	1-11
Preferred Dividends.	1-11
Liquidation Preferences.	1-12
Mandatory Redemption Rights	1-12
Conversion Rights	1-12
Anti-dilution Rights	1-13
Registration Rights	1-14
Control Rights.	1-14
Voting Rights	1-15
Protective Provisions and Veto Rights	1-15
Board Composition Rights	1-15
Drag-Along Rights	1-15
Participation Rights	1-15
First Refusal and Co-Sale Rights	1-16
Management and Information Rights	1-16
Conclusion	1-16
Chapter 4: Brief Overview of IRC §409A Regulations	1-17
Penalties for Violation.	1-17
Valuation Component	1-17
Standard of Value and Purpose.	1-18
Some Final Observations	1-19
Chapter 5: Brief Overview of the AICPA's Original Practice Aid.	1-21
CVM.	1-22
OPM and PWERM	1-22
Chapter 6: Application of Methods	1-25
Application of the Current Value Method	1-25
Application of the Option Pricing Method	1-25
Future Dilution and Per Share Value.	1-25
Option Method	1-27
PWERM	1-27
Other.	1-28
Discounts and Adjustments to Value	1-28

Case Studies	1-31
Early Stage Valuation	1-31
Cost Approach	1-31
Market Approach	1-32
Mid-to-Late Stage Valuation: Option Pricing Method	1-32
OPM – Critical Assumptions	1-32
OPM Steps in Application	1-32
OPM Example - Facts	1-33
Late Stage Valuation: Probability-Weighted Expected Return Method	1-37
PWERM Critical Assumptions	1-37
PWERM Example – Facts	1-38
Selection of Methodology	1-40
Status Quo Scenario	1-40
Income Approach: Discounted Cash Flow Method	1-40
Status Quo Scenario	1-40
Market Approach: Guideline Public Company Method	1-40
Status Quo Scenario	1-41
Market Approach: Guideline Transaction Method	1-41
Reconciliation of Status Quo Scenario Indications of Value	1-41
Status Quo Scenario Allocation	1-41
IPO Scenario – Future Value Proceeds	1-41
Future Value Allocation of Proceeds	1-42
Present Value Allocation of Proceeds	1-42
Probability of Future Event Scenarios	1-42
Issues to Consider	1-43

Section 2: Additional Resources

Be Careful When Pricing Employee Stock Options	2-1
<i>By Joel F. Johnson</i>	
OPM vs. PWERM--Market Trends and Potential Pitfalls	2-5
<i>By Thomas Miller</i>	
Three valuation approaches	2-5
The current trend	2-6
Pitfalls	2-6
Reconciling OPM and the PWERM	2-8
Teleconference Transcript and Presentation	2-9
409A Compliance - Issues, Approaches and Mistakes Not to Make May 2, 2007	
Table of Contents	2-9
Teleconference Panelist Biographies	2-10
Transcript	2-13
Slide Presentation	2-49



BVR's Guide to Valuations for IRC 409A Compliance

Just Published! Authored by Neil J. Beaton, CPA/ABV, CFA, ASA

This Guide focuses on the nuts and bolts of performing valuation and allocation analyses specifically related to Internal Revenue Code 409A. In these types of valuations, metrics and methodologies differ by the stage of investment and the availability of quantitative and qualitative data.

Understanding and identifying the unique variables required to perform a valuation for an early stage company is critical to a well-supported, and ultimately acceptable, valuation opinion. This Guide aims to help valuation professionals gain an understanding of the principles related to these unique valuations and provides readers the foundation they need to perform most of the common 409A valuations over a wide variety of economic conditions.

Highlights of the Guide include:

- Unique rights, privileges and preferences that are typically received by preferred stockholders
- An overview of IRC 409A regulations
- Application of the Current Value, Option Pricing, and Probability Weighted Expected Returns methods
- A case study of an early stage company valuation
- A transcript of BVR's Teleconference on 409A compliance

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Authored by:
Neil J. Beaton,
CPA/ABV, CFA, ASA

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