



# Tangible Asset Valuation Services



## **Tangible asset valuation services**

Accurately valuing tangible assets is critical in many businesses. Whether for tax purposes, financial reporting, asset monitoring, budgeting, or to support strategic decision making, KPMG LLP's (KPMG) Economic & Valuation Services team can help.

As one of the leading providers of valuation services, our team of more than 100 tangible asset professionals has the technical and industry knowledge to support your business requirements. These professionals are highly specialized and many hold advanced degrees and relevant appraisal certifications.

With tangible asset valuation specialists located in 11 different U.S. offices, we likely have a local resource near you. In addition, we can also call on our large network of KPMG tangible asset valuation professionals across the globe to provide an international perspective should the need arise.

## **Knowledge and experience**

In today's business environment, it is imperative to have a team of valuation professionals who possess industry-specific knowledge, relevant experience, and familiarity with the assets that are being valued. Our professionals are highly knowledgeable and experienced in a broad range of industries and asset types including, but not limited to, the following:

- Aircraft
- Casinos
- Commercial and industrial buildings and land
- Commercial and passenger vehicle fleets
- Computer equipment, office equipment, and software
- General and specialized manufacturing and process equipment

- Infrastructure assets (airports, railways, tollways, harbors)
- Leasehold improvements
- Oil refineries and rigs
- Power plants
- Railcars and containers
- Real property leases
- Steel mills and smelters
- Telecommunications and broadcasting networks

## **A flexible approach**

Based on your business requirements and use of the valuation, we will work with you to develop a custom approach to meet your valuation and documentation needs.

## **Deep tax valuation knowledge**

We are the only valuation practice with a dedicated senior tangible asset valuation professional within our national tax office.



## Range of services

KPMG's tangible asset valuation professionals can be instrumental in helping businesses satisfy financial reporting and regulatory requirements, establish prices, justify positions to stockholders, refinancing, or restructuring. These professionals specialize in providing tangible asset valuations, assistance, or consulting in the following areas:

### Financial reporting

- Accounting Standards Codification 805, *Business Combinations*
- Accounting Standards Codification 820, *Fair Value Measurements and Disclosures*
- Accounting Standards Codification 842, *Leases*
- Accounting Standards Codification 350, *Intangibles—Goodwill and Other*
- Accounting Standards Codification 360, *Property, Plant, and Equipment*

We also have deep experience in the IFRS equivalent standards.

### Tax planning and reporting

- I.R.C. § 704, *Partner's Distributive Share*
- I.R.C. § 754/734/743, *Partnership Property Basis Adjustments*
- I.R.C. § 897, *Disposition of Investment in United States Real Property (FIRPTA)*
- I.R.C. § 1031, *Exchange of Real Property held for Productive Use or Investment (Like-Kind Exchange)*

- I.R.C. § 1060/338, *Asset Acquisitions*
- Gift and Estate Tax
- Property Tax
- Real Estate Investment Trusts (REITs)
- Real Estate Transfer Tax
- Qualified Opportunity Zones

### Valuation and appraisal consulting

- Real estate advisory
- Lease portfolio and residual value analysis
- Fixed-asset management
- Lease abstraction
- Dispute resolution
- Preacquisition due diligence
- Divestitures
- Fair rental and favorable/unfavorable lease analysis
- Depreciation and useful life studies
- Asset componentization

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

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The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

The following information is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230.

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