

# Matrimonial & Marital Services

## Achieving a fair distribution of assets during a divorce

People may find themselves receiving less or ceding more than their fair share of assets in a divorce settlement. While securing legal counsel is a mandatory part of the divorce process, a forensic accounting and business valuation expert may be needed if either party has hidden assets or ownership in a privately-held business.

To determine the fair value of these assets, forensic and valuation professionals may need to

- 1 Calculate the cash flow from your business and personal assets
- 2 Locate investments and determine their ownership status
- 3 Review personal spending and savings histories

Determining accurate values for these assets may be difficult. Some techniques and services provided by forensic and valuation professionals may include:

- **Determining** market-based compensation for the business owner

- **Tracing** hidden assets

- **Using** lifestyle analysis to determine income

- **Reviewing** account statements to trace cash and reconstruct income and investment ownership

- **Inspecting** the books and records for non-essential business expenses

- **Providing** expert testimony in judge's conferences, arbitrations and in court.



**ANTHONY BRACCO, CPA/CFF, CFE, CVA, CGMA**

Partner & Leader of Litigation, Forensic, and Valuation Services  
anthony.bracco@anchin.com



**RAYMOND DRAGON, MBA, MS, CPVA, ASA**

Director, Valuation Services  
raymond.dragon@anchin.com

Contact Anchin today!



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## A one-stop shop for navigating divorce valuations

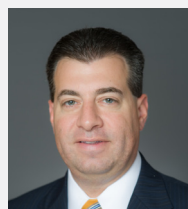
Anchin's litigation support, forensic and valuation services (LFVS) group has the expertise to assist you with the financial challenges of divorce. Our team combines skills in several disciplines to provide an **accurate and supportable analysis of your finances**.

Our skills include:

- **Business valuation**
  - » Determining the cash flow from the business for alimony and child support purposes
  - » Valuation of equity interests for equitable distribution
- **Asset valuation**
  - » Domestic and international investigations
  - » Forensic accounting
  - » Asset tracing
- **Expert testimony for litigation and arbitration**
- **Financial counsel in mediation**
- **Developing settlement proposals**
- **Analysis of the tax implications of divorce**
- **Post-divorce consulting** to help you manage your assets and generate sufficient income and liquidity

## Anchin's Successes

- Valued a multi-office, \$8 million medical practice for equitable distribution in a divorce, including an analysis of future office expansions, medical procedures performed, Current Procedural Terminology (CPT) reimbursements and prospective CPT code changes resulting in an equitable distribution to the spouse;
- Served as a mediating/arbitrating expert in a dispute regarding the valuation of an equity interest in a logistics firm, questioned the seller's and buyer's experts, and worked to achieve a fair and reasonable value.



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