

The Center for Financial, Legal & Tax Planning, Inc.

LIST OF INFORMATION FOR A VALUATION ANALYSIS AND/OR SUCCESSION PLAN

In order for us to begin a valuation and/or succession plan for your organization, it is imperative that you gather as much information as possible according to the following list. We recognize that some items may not pertain to your organization; simply mark these items (N/A).

Once you have gathered everything and checked the boxes that apply, send the information to us together with a copy of this listing.

Background Data 1-6

1.	A statement as to the objective and purpose of the valuation and/or succession plan.
2.	A brief description of the history of the company.
3.	A separate sheet for each key person in the organization showing experience, job description, and position of importance.
4.	A list of stockholders and the number of shares each individual owns. Include the manner in which shares were obtained (i.e., gift, purchase, or inheritance).
5.	Corporate Record Book including Copies of any key documents including Articles of Organization, Bylaws, Operating Agreements, Minutes, Resolutions, stock certificates, Buy/Sell Agreement, etc.
6.	Copies of any previous valuation reports conducted within the past three years.

Financial Data 7-14

7.	A complete set of three-years' financial statements, with attachments, including balance sheet, income statement and cash flow statements.
8.	Interim financial statement for last month end of current year.
9.	The most current three years' federal tax returns, gift tax returns and tax returns of any other owned companies or companies with affiliated ownership.
10.	Totals from the accounts receivable aging sheets, related to the most current financial statement.
11.	A list of employee loans and/or stockholder loans, either from the business or to the business. In addition, copies of any loan documents relating to the debts.
12.	A list of all of the equipment owned by the company (even if previously written off) and the fair market replacement value of that equipment. (You may use a depreciation list as a guide) A line card or similar document identifying different manufacturing firms and products represented.
13.	An analysis of the past five years' sales, identifying any unusual and/or one-time sales out of the ordinary course of business.
14.	An analysis of the past three years' expenses, identifying the unusual and/or non-recurring expenses.

Supplemental Data 15-20

15.	The front page of any company-owned life insurance policies on the lives of any employees/officers/owners.
16.	A complete list of all family related benefits from the past three years, broken down by category.
17.	Copies of any will or trust for the owners.
18.	Copies of any succession or estate plans for the owners
19.	Personal Financial Statement for the owners
20.	Copies of Shareholder's last year Federal 1040 Tax Return along with all state returns filed.

Operational Data 21-23

21.	A list of the top ten key customers (those on a regular basis) of the company.
22.	Copies of any contracts with major suppliers.
23.	A list of the top ten key competitors (those on a regular basis) of the company.

Market Data 24-27

24.	A current copy of any industry reports in which the company has participated with regard to industry statistics and averages, such as a PAR report.
25.	Copies of any local reports and/or publications, indicating business conditions covering the company's market territory.
26.	Publications and/or reports referencing the market conditions of the customer base of the company. For example, if you sell to the construction industry, then new construction in your market territories should be identified.
27.	Pictures that you may have of your facilities and/or operations.

Intellectual Property 28

28.	Screenshot of homepage of company's website along with the URL.
29.	A list of trademarks used.
30.	A list of patents owned by the company.
31.	Apps that have been developed by the company.

Economic Developments/Tax Incentives/State & Local Subsidies 32

32.	Including but not limited to a synopsis and documentation of any Qualified Opportunity Zones and/or Funds, Tax Increment Financing, Enterprise Zones, or any State & Local Subsidies obtained and/or used by the company.
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Company Benefit Plans 33

33.	Including all retirement plans, 401(k)s, ESOPs, healthcare plans, PTO, etc.
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Thank you and we look forward to working with you!