



NACVA AND THE IBA'S 2010 ANNUAL CONSULTANTS' CONFERENCE *SESSION SUMMARY*
JUNE 2—5, 2010 THE FONTAINEBLEAU MIAMI BEACH MIAMI BEACH, FL USA

Track: Business Valuation

Session Date / Time: Thursday, June 3, 2010 / 4:00pm – 5:40pm

Session Title: *Appraisers in a Choke Hold: Regulatory and Ethical Issues for Valuation Analysts in Tax Valuations*

Session Summary: This session is intended to make valuation analysts aware of the new enforcement tools available to IRS and OPR in the form of penalty provisions on appraisers for deemed valuation misstatements. This presentation will cover the following:

- A review of the penalty provisions in existence prior to the Pension Protection Act of 2006
- Discussion of the new penalty provisions added by PPA 2006
- An analysis of the proposed regulations under Section 6695A which are due for release in April, 2010

CPE Hours / Fields of Study: Two (2) hours / Taxes (TX)

Presenter Bio:



Thomas E. Hilton, MS, CPA/ABV/CFF, ASA, CVA is Director of the Forensic & Valuation Services Group at Anders Minkler & Diehl LLP in St. Louis, MO. He is licensed to practice in Missouri, Illinois and Florida. He is an experienced forensic accountant, and has testified regarding forensic accounting matters in federal, state and municipal courts, and before arbitration panels in Missouri, Florida, Virginia, Arkansas, and Illinois. Mr. Hilton is Chair of the AICPA Forensic and Valuation Services Executive Committee. He also currently serves as a member of AICPA Governing Council.

He is a contributing author the first, second, and third editions of *Financial Valuation: Applications & Models*, published by John Wiley & Son. In 2006 and 2005, Mr. Hilton was named one of the Top 100 Most Influential Practitioners by *CPA Magazine*. He was inducted into the AICPA Business Valuation Hall of Fame in 2004. In 2003, Mr. Hilton was named a CPA All-Star in the Business Valuation discipline by *CPA Magazine*.

Mr. Hilton has a Bachelor of Science in Business Administration from the University of Missouri-St. Louis, and a Master of Finance from St. Louis University.