

Key Revenue Rulings Related to Business Valuation

- 1. Revenue Ruling 59-60 – Guidance on Valuation of Closely Held Stock for Estate & Gift Taxes**
- 2. Revenue Ruling 65-193 – Modifies the Wording of 59-60 at Section 4.02(f)**
- 3. Revenue Ruling 68-609 – Formula or Excess Earnings Method**
- 4. Revenue Ruling 77-287 – Relevance of Restricted Stock Studies for DLOM**
- 5. Revenue Ruling 83-120 – Valuation of Preferred & Common Stock in Reorganization**
- 6. Revenue Ruling 93-12 - DLOM for Minority Interest in Family Controlled Corporation**