

# ABO AND COMPANY, LLC

Certified Public Accountants  
Litigation & Forensic Consultants

## ABO'S HITLIST TO CONSIDER IN THE BUY SELL VALUATION OR FORMULA

### ASSETS TO CONSIDER

Accounts Receivable  
Advances  
Air and Water Rights  
Autos and Trucks  
Bargain Purchase  
Barter Receivable  
Brand Name  
Brochures/Pricelists  
Building Improvements  
Buildings  
Buyouts on leased assets (purchase options)  
Cash  
Cash Advances  
Cash Undeposited  
Certificate of Need  
Claims Receivable  
Client Costs Advanced  
Computers  
Containers  
Copywrites  
Costs Incurred on Uncompleted Contracts  
Covenant Not To Compete  
Customer/Patient Lists  
Debt Issue Costs  
Deferred Charges  
Deferred Income Taxes  
Deposits Placed  
Development Rights  
Dies Inventory  
Displays  
Dividends Receivable  
Due From Shareholder/Officer  
Employee Receivable  
Equipment  
Fees held in Trust  
Financial Instruments  
Foreign Currency Translation  
Franchise Fee  
Furniture and Fixtures  
Goodwill  
Income Tax Refunds  
Installment Sale Receivable  
Insurance Policy Values  
Intellectual Property  
Intercompany Accounts Receivable  
Interest in Affiliate  
Inventory in Transit  
Inventory on Consignment  
Inventory-Finished Goods  
Inventory-Parts  
Inventory-Raw Materials  
Inventory-Supplies  
Inventory-Work-in-Process  
Investments (other than marketable securities)  
Land  
Land Improvements  
Lawsuit Receivable  
Layaway Accounts Receivable  
Leasehold Improvements  
Library  
Licenses  
Marketable Securities  
Mineral Exploration Rights  
Net Operating Loss Carryforwards  
Notes Receivable  
Oil and Gas Deposits  
Overfunded Pension  
Pallets  
Patents  
Petty Cash  
Pineland Credits  
Pledges  
Premiums Advanced  
Prepaid Advertising  
Prepaid Expenses-other  
Prepaid Insurance  
Prepaid Maintenance Agreements  
Prepaid Rent  
Prepaid Royalties  
Prepaid Taxes  
Put Options  
Receivables Sold/Collateralized  
Related Party Receivable  
Research and Development  
Reserve for Bad Debts  
Restricted Cash  
Retainage  
Retained Interest in Sold Assets  
Retentions Receivable  
Royalties Receivable  
Self Constructed Assets  
Software  
Software Development Costs  
Sport Tickets  
Stock Rights  
Stock subscriptions Receivable  
Subscription Lists  
Supplies  
Sweetheart Leases  
Tools Inventory  
Trade Secrets  
Trademarks  
Travel Advances  
Unbilled Contracts in Process  
Unbilled Costs  
Unbilled Work-Process

### LIABILITIES TO CONSIDER

Accounts Payable  
Accrued Bonuses Payable  
Accrued Commissions Payable  
Accrued Expenses-other  
Accrued Interest Payable  
Accrued Payroll Payable  
Accrued Payroll Taxes Payable  
Accrued Pension Payable  
Accrued Taxes Payable  
Accrued Vacations Payable  
Advances Received  
Bank Overdrafts  
Bonds Payable  
Capitalized Leases Payable  
Contingent Liability - Malpractice  
Contingent Liability-Environmental  
Contingent Liability-OSHA  
Contingent Liability-Other  
Contingent Liability-Product Liability  
Credit Cards Payable  
Deferred Compensation  
Deferred Income  
Deferred Income Taxes  
Deposits Held  
Dividends Payable  
Due To Shareholder/Officer  
Employee 401K Deferrals  
Employee Garnishments Payable  
Financial Instruments  
Fire, Burglary and Other Loss Claims  
Foreign Currency Translation  
Intercompany Accounts Payable  
Lawsuit Payable  
Leases Payable  
Letters of Credit  
Line of Credit Payable  
Loans Payable  
Loss Contingencies  
Mortgages Payable  
Notes Payable  
Payroll Taxes Withheld  
Premiums Due  
Purchase Commitments  
Related Party Payable  
Reserve for Bad Debts  
Retentions Payable  
Royalties Payable  
Sales Tax Payable  
Self Insurance Liability  
Stock Redemption Payable  
Unearned Income  
Unfunded Pension Liability  
Warranty Work Payable

**For additional information or a complete copy of our 112 point checklist on buy-sell agreements, go to the special page on our website at [www.aboandcompany.com/buysellchecklist.html](http://www.aboandcompany.com/buysellchecklist.html).**