

# J. Richard Claywell, CPA

Business Valuation ♦ Forensic Accounting ♦ Exit Planning Strategies

**J. Richard Claywell, CPA, ABV, CVA, CM&AA, CFFA**  
**Certified Public Accountant**  
**Certified Valuation Analyst**  
**Certified Forensic Financial Analyst**

**Accredited in Business Valuation**  
**Certified Merger & Acquisition Advisor**

Richard Claywell has worked in the Houston Texas area in business valuations since 1985 and has prepared almost a thousand valuation reports. Richard's practice is limited to valuing closely held businesses, litigation support and exit planning. He has assisted clients with exit planning and prepared business valuation reports for Estate & Gift tax purposes, buy/sell agreements, sale and purchase of a business, adequacy of life insurance, reorganization, charitable contributions, divorce, economic loss analysis, partner disputes, dissenting shareholder actions, and disruption of a business. Richard has served on the Executive Advisory Board for NACVA and served as Chair of the Government Valuation Analyst Board (Board that oversees the IRS on business valuations). Richard is the chief architect of the valuation programs- BVM Pro and its' report writer, and BVQ.

Richard was the only financial expert to give a presentation at the 2006 15<sup>th</sup> Annual National Expert Witness Conference. In August of 2007, he gave a presentation at a National Exit Planning Conference in Denver on valuing Deferred Compensation Plans. He also gave a presentation on business valuations in September 2008 in Frankfurt Germany.

## Teaching

Texas Society of Certified Public Accountants, Business Enterprise Incorporated, National Association of Certified Valuation Analysts, Internal Revenue Service, Texas Society of Enrolled Agents, Center for Professional Education, University of Houston, University of Houston Clear Lake, National Business Institute, Galveston County Family Bar Association, Various Civic Groups, Various Bar Associations, Estate Planning Council of North Texas, Automatic Data Processing, American Association of Hispanic Certified Public Accountants, Aviation Instrument Association, College of the Mainland, San Jacinto Junior College

## Memberships

American Institute of Certified Public Accountants, Texas Society of Certified Public Accountants, Houston Chapter of Certified Public Accountants, Institute of Business Appraisers, National Association of Certified Valuation Analysts, Certified Valuation Analysts Texas Chapter, National Association of Certified Valuation Analysts.

## Articles Published

"Quantifying Financial Risk in Capitalization Rates," *The Valuation Examiner*, 2nd Quarter 1994

"Viewpoint on Value," *Business Today*, January 1995

"Ground Rules Unique for Deprivation Appraisals," *Business Today*, March 1995

"Planning a Successful Succession," *Business Today*, June 1995

"Determining the Quality of Earnings," *Business Today*, August 1995

"The Family Limited Partnership: A Tax-Savings Strategy," *Business Today*, October 1995

"What and When to Discount in Estate and Gift Tax Valuations," *The Texas Law Reporter*, March 1996, and numerous other articles, 2002-2004

## Books Published

*Business Valuation Strategies*, Co-Author with Practice Development Institute, Chicago, IL, 1999

*Capitalization and Discount Rates: The Value of Risk, an Advanced Course*, Co-Author with William H. Hanlin, published by the National Association of Certified Valuation Analysts, 2001

Contributing author to the National Association of Certified Valuation Analysts Fundamentals Theory & Techniques training materials, 2003

Please contact us for a complete CV.

# 理查德·柯雷维尔

*J. Richard Claywell, CPA*

商业评估 ◆ 司法会计 ◆ 退休战略规划

**J. Richard Claywell, CPA, ABV, CVA, CM&AA, CFFA, CFD**

注册会计师

注册评估分析师

注册司法金融分析师

认证商业评估师

认证并购顾问

注册反欺诈师

理查德·柯雷维尔自 1985 年起在德克萨斯州休斯顿地区从事企业价值评估业务，期间筹备完成了近千份评估报告。报告类型包括对紧密控股企业的价值评估、诉讼支持和退休规划。他曾协助客户完成退休计划的企业价值评估报告、买/卖协议、出售或购买企业、寿险、重组、慈善捐赠、离婚、经济损失分析、合伙纠纷、持异议股东纠纷、业务中断的赔付评估等。理查德曾任职于美国企业价值评估分析师协会（NACVA）执行顾问委员会，曾担任政府估价分析师委员会（监管国税局企业价值评估的委员会）主席。同时理查德是评估专业软件（BVM-Pro）评估项目的总负责人、报告撰写软件 BVQ 的主编。

理查德是在 2006 年第 15 届全国法庭证人专家年会上唯一陈述发言的金融专家。2007 年 8 月，他在丹佛举行的国家退休计划会议上作了关于递延退休金计划估价的发言。2008 年 9 月他应邀在德国的法兰克福作了关于企业评估的报告。

理查德还是企业风险防范和发欺诈甄别的专家。他参与编写了企业反欺诈认证资格教材，并长期担任专职讲师。理查德现任国际企业价值评估分析师协会教育委员会主任。

## 教学经历

德克萨斯会计师公会，注册商业企业，美国企业价值评估分析师协会，美国国税局，德州税务代理人协会，休斯顿大学，休斯顿克利尔莱克大学，国家商学院，加尔维斯顿县家庭律师协会，各类民间团体，各类律师协会，北德州地产规划局，ADP，西班牙裔美国注册会计师协会，航空仪表协会，圣哈辛托初级学院

## 会员

美国注册会计师协会，美国德州会计师协会，休斯顿会计师协会，工商估价师学会，美国企业价值评估分析师协会，美国企业价值评估分析师德州分会

## 发表文章

- “量化资本化率中的金融风险”，价值检查者专业杂志 1994
- “价值观点”，今日商业杂志 1995
- “损失评估基本规则的特殊之处”今日商业杂志 1995
- “规划成功的继任”今日商业杂志 1995
- “决定盈余质量”今日商业杂志 1995
- “家庭有限合伙制：税收储蓄策略”今日商业杂志 1995
- “房地产及赠予税评估中何时折现及折现内容”得克萨斯今日法律杂志 1996

## 出版书籍

- 《企业价值评估策略》1999
- 《资本化及折现率：风险的价值，进阶教程》2001

如需索取详细介绍请联系我们