

Bruce C. Wood

CPA/ABV, CVA, MTx

Partner

Certified Public Accountant (CPA)
Accredited in Business Valuation (ABV)
Certified Valuation Analyst (CVA)
Master of Taxation (MTx)

Contact

Email

bwood@bradyware.com

Direct

678.350.9538

Cell

770.310.5347

Address

BW Arpeggio
11175 Cicero Drive, Suite 300
Alpharetta, Georgia 30022



ARPEGGIO



Profile

As BW Arpeggio's leader of tax-related business appraisals, valuations, disputes and litigation, Bruce Wood has been with the Company since its founding in 2022. Most recently, Bruce served as Principal /Managing Director from 2007-2022 at CapVal - American Business Appraisers.

With his 30+ years of experience, first as a tax adviser for a dozen years followed by twenty years as a business appraiser, Bruce enables estate and gift attorneys to achieve favorable results for their clients in the realm of estate, gift, and trust tax planning and compliance, and he routinely supports tax controversy attorneys nationwide in resolving tax-related business valuation disputes in US Tax Court and in IRS appeals and audits.

In his career, Bruce has helped clients and legal teams navigate the complexities of situations including personal or corporate divorces, mergers & acquisition activity, estate, gift and trust transactions, and other disputes and for those in several industries including professional services, manufacturing, distribution, food service, mining, technology, retail and other business sectors.

Representative Tax Cases (hired as second opinion)

Secured a "no-change" audit result for a decedent estate's family meat processing business that had been assessed \$40 million in valuation adjustments by the IRS. In fact, the estate received a refund for administrative fees.

Obtained a \$250 thousand settlement in a Tax Court case for a catering company (C corporation) that was facing a \$19 million liability due to an IRS assessment upon income tax audit.

Procured a "no-change" audit result in a Tax Court case, under joint representation by the IRS and the law firm representing the decedent estate, where the estate's family hardware business had been assessed \$8 million in valuation adjustments by the IRS.

Achieved a \$250 thousand settlement in an IRS audit where the IRS had assessed millions of dollars against the taxpayer's hotel enterprises as a result of an income analysis based on the net worth method.

Numerous other success stories exist.

Recent Articles

Valuation in Tax Cases: Best Practices and Emerging Issues, Journal of Tax Practice & Procedure - Vol. 25, No. 4, Winter 2023

What the Tax Court Wants to See in Your Expert Report, coauthored with Stephen Kirkland, Quickread Weekly Newsletter published by the National Association of Certified Valuators & Analysts, February 2024

The Fight to Save an Estate \$20 Million in Tax (Yes, \$20 Million!), BW Arpeggio Newsletter, August 2023

Has the Tax Court "Biltmore" Clarity on the Asset Approach?, BW Arpeggio Newsletter, May 2023

Has the Tax Court "Biltmore" Clarity on Tax Affecting?, BW Arpeggio Newsletter, March 2023

Looking a Gift Horse in the Mouth, BW Arpeggio Newsletter, February 2023

Who Gives a DLOM, Anyway? BW Arpeggio Newsletter, December 2022

Reasonable Compensation and the IRS, Article written jointly with Mark A. Dayman, BW Arpeggio Newsletter, November, 2022

SALT Workarounds Carry Consequences for Tax Affected Earnings, Bloomberg Tax Insights, September 23, 2022

Tax Affecting Disputes Continue, Article written jointly with Mark A. Dayman, BW Arpeggio Newsletter, August 2022

What Does "Control" Mean in a Complex Limited Partnership?, Article written jointly with Mark A. Dayman, BW Arpeggio Newsletter, July 2022

Recent Speaking Engagements

Valuation In Tax Cases—Best Practices and Emerging Issues (panel discussion), UCLA Extension, 39th Annual Tax Controversy Institute, Beverly Hills, CA, October 26, 2023

Ethics: Professionals Under Fire (panel discussion), NYU School of Professional Studies, 15th Annual Tax Controversy Forum, New York, NY, June 8, 2023

IRS Magnets in Business Appraisals, Estate Planning Council of North Georgia, January 23, 2023

Strategic Valuation and Advisory Services, BW Arpeggio Lunch and Learn: Dayton, OH, June 20, 2022

Strategic Valuation and Advisory Services, BW Arpeggio Lunch and Learn: Columbus, OH, June 21, 2022

Strategic Valuation and Advisory Services, BW Arpeggio Lunch and Learn: Richmond, IN, June 22, 2022

Professional Affiliations

American Institute of Certified Public Accountants (AICPA)

National Association of Certified Valuators and Analysts (NACVA)

Atlanta Tax Forum

Estate Planning Council of North Georgia

Atlanta Estate Planning Council

Education

MTx (Master of Taxation), Georgia State University, Atlanta, GA, 1993

BBA, Georgia Southern University, Statesboro, GA, 1990