

BUSINESS ASSET LIQUIDATION VALUES



Business Asset	Typical Liquidation Value*
Accounts Receivable	50%
Notes Receivable	80%
Inventory	50%
Land	90%
Buildings	90%
Equipment/Machinery	50%
Goodwill	Nil

*as a percentage of fair market value (FMV)
Courtesy, Planning for Business Owners and Professionals – 2005 p. 1-19

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