

Zac L. Lange, CPA, ABV

langez@mercercapital.com

PROFESSIONAL EXPERIENCE

Zac Lange is a Vice President with Mercer Capital. Zac has valuation experience in engagements related to corporate planning and reorganizations, financial reporting, fairness opinions, litigation support, employee stock ownership plans, and estate and gift tax planning and compliance matters.

As a member of Mercer Capital's Family Business Advisory Services Group, Zac provides financial education, valuation, and other strategic financial consulting to multi-generation family businesses. The Family Business Advisory Services Group helps family shareholders, boards, and management teams align their perspectives on the financial realities, needs, and opportunities of the business. Additionally, Zac is a regular contributor to Mercer Capital's blog, *Family Business Director*.

As a member of Mercer Capital's Litigation Group, he provides valuation and forensics services for family law, gift & estate planning, commercial litigation, transactions (M&A), and further matters related to privately held businesses, dissenting shareholders, intellectual property, personal goodwill, etc. He is also a contributor to Mercer Capital's monthly newsletter, *Family Law Valuation and Forensic Insights*.

Prior to joining Mercer Capital, Zac was a Senior Audit Associate at Ernst & Young in their Audit and Assurance Services practice.

PROFESSIONAL DESIGNATIONS

Certified Public Accountant (Tennessee State Board of Accountancy)

Accredited in Business Valuation (The American Institute of Certified Public Accountants)

PROFESSIONAL MEMBERSHIPS

The Tennessee Society of Certified Public Accountants

BLOGS & NEWSLETTERS

Family Business Director, Weekly Blog, Mercer Capital

Family Law Valuation and Forensic Insights, Monthly Publication, Mercer Capital

PUBLICATION

Co-Author, *NAVIGATING TAX RETURNS: Tips and Key Focus Areas for Family Law Attorneys and Divorcing Individuals/Business Owners*, (Mercer Capital), 2022

PUBLISHED ARTICLES

“2025’s Halftime Performance,” Mercer Capital’s *Family Law Valuation and Forensics Insights*, July 2025

“*Connelly v. United States* – Considerations in Divorce,” Mercer Capital’s *Family Law Valuation and Forensics Insights*, October 2024

“Navigating Complex Business Valuation in Litigation: Strategies for Multiple Valuation Dates & Opposing Expert Reports,” Mercer Capital’s *Family Law Valuation and Forensics Insights*, October 2023

“Navigating Complex Business Valuation in Litigation, Strategies for Multi-Entity, Multi-Location Businesses,” Mercer Capital’s *Family Law Valuation and Forensics Insights*, September 2023

“Considering Contingent Consideration,” with Timothy R. Lee, *Mercer Capital Buy-Side Considerations Whitepaper*, January 2023

“The Importance of Normalizing Financial Statements for a Business Valuation,” Mercer Capital’s *Family Law Valuation and Forensics Insights*, October 2022

“Navigating Tax Returns: Tips and Key Focus Areas for Family Law Attorneys and Divorcing Individuals/Business Owners: Part III,” with Karolina Calhoun, CPA/ABV/CFF, Mercer Capital’s *Family Law Valuation and Forensics Insights*, January 2022

“Navigating Tax Returns: Tips and Key Focus Areas for Family Law Attorneys and Divorcing Individuals/Business Owners: Part II,” Mercer Capital’s *Family Law Valuation and Forensics Insights*, November 2021

SPEAKING ENGAGEMENTS

“Buy-Sell Agreements: Designing Valuation Processes,” Co-presenter, *Webinar sponsored by Mercer Capital*, September 10, 2026

“Navigating Tax Returns,” with Karolina Calhoun, CPA, ABV, CFF, *Gevurtz Menashe Webinar*, April 10, 2023

“Business Valuations for Litigation, Damages, & Transactions: A Guide for Attorneys,” with Karolina Calhoun, CPA, ABV, CFF, *Memphis Bar Association’s Business Law Section Annual Seminar*, Memphis, Tennessee, December 13, 2023

Meet the Firms Alumni Panel, Panelist, Rhodes College, Memphis, TN, August 30, 2023



EMPLOYMENT

Mercer Capital Management, Inc.

Vice President, 2026 to present

Senior Financial Analyst, 2023 to 2026

Financial Analyst, 2021 to 2022

Ernst & Young

Senior Audit Associate, 2020 to 2021

Audit Staff, 2018 to 2020

EDUCATION

Rhodes College, Memphis, Tennessee, (M.S., Accounting, 2018)

Rhodes College, Memphis, Tennessee, (B.A., Commerce and Business, 2017)

