

## Summary outline of six tax methods for efficient affluent client activity- KW v20200705kw

- I. **IRC 1202, modified 1202 + other IRS code methods to reduce, exclude or defer taxes for gain or ordinary income with divesting of assets through client CPA:**
  1. One introduces property owners, clients and potential clients to tax reduction/exclusion/deferral entity, \$1M+ gain. No fee.
  2. Introduce tax code excluding \$10M+ gain per owner & tax entities experienced with exclusion code
  3. Provide opportunity for property owner CPA to be educated and trained in IRS code for tax reduction/exclusion/deferral and more. Client CPA education has no fee.
  4. Property owner and CPA decide if to employ tax attorney service to guide a transaction to best tax reduction goal. No fee.
  5. Engage tax attorney service to view LOI and/or contract before signatures for wording confirmed for property owner tax goal with CPA. No fee.
  6. Tax attorney service engaged, have successful closing with tax goals, owner receives proceeds. Success fee
- II. **Irrevocable Trust management by efficient trust attorney group with approximately 100 billionaires, 300 centimillionaires + many more:**
  1. Perpetual trust \* Irrevocable \* No probate
  2. Tax reduction, no state tax and other tax advantages
  3. Asset legal protection by trust
  4. Best trust managers and management policy
  5. Private bank trust available
  6. Work fee-based verses valued % fee
- III. **Combination of an irrevocable grantor trust and a revocable trust + pour over will:**
  1. For anyone owning assets
  2. Protect assets from creditors
  3. Control and manage all assets
  4. Simpler trust self-management
  5. No probate
- IV. **For charities/philanthropists; an appreciating asset-based plan to fund charities:**
  1. Loan of private appreciating assets to fund most larger charities
  2. Private confidential process; Charity is funded.
  3. No probate
- V. **For all property owners; Legacy Plan immediate tax deducted + guaranteed income + asset management:**
  1. Immediate tax deduction-reduction available in most states. Deductions can have five year carry forward
  2. Guaranteed insured Legacy Plan income by non-taxable 20+ year Christian charity
  3. No probate - by passes will or trust
  4. Simplified, little to no management, defer income or receive monthly or quarterly income.
  5. Can adjust some terms in future
  6. Little or no attorney expense, prepared for client's CPA
  7. Eliminates family conflict and executor mismanagement
  8. Ideal for beneficiaries without money management abilities or prefer others manage
- VI. **For all property owners; Immediate tax deduction + asset management + high income**
  1. Only IRC §469 Managed Passive Investment Tax Exclusion
  2. Multiple Energy Rehab real estate units by direct acquisition
  3. An advantageous tax code for including ordinary and all incomes
  4. 100% deduction for deferral. Potential 90% immediate deduction of any proceeds
  5. Potential IRC §1031 sale tax deferred to qualified replacement property
  6. For aggressive progressive wealth preservation, tax reduction and high income
  7. Property titling is consequential for wealth, tax and asset preservation goal
  8. Experienced CPA and advisor recommended
  9. Legacy property alternatives