

## Summary outline of five tax methods for efficient affluent client activity- KW<sup>v20200620kw</sup>

- A. IRC 1202, modified 1202 plus 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 plus gain. *ABA & Bloomberg articles*. No fee.
  2. Introduce tax code excluding \$10M plus 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. 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
- B. Irrevocable Trust management by efficient trust attorney group with approximately 100 billionaires, 300 centimillionaires clients + 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
- C. Combination of an irrevocable grantor trust and a revocable trust with 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
- D. 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
- E. For all Property Owners; tax deduction, asset management plus Legacy Plan guaranteed income:**
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 plus 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. Generally, less or no attorney expense, prepared for client's CPA
  7. Assists to eliminate family conflict and executor mismanagement
  8. Ideal for beneficiaries without money management abilities or prefer others manage

As one wishes, one can have 20 minutes to 40 minutes reviews or webinars of each of above. Few advisors, consultants and professionals have these methods to assist and attract clients. These are no securities. We give no legal or tax advice, only awareness of tax codes. We refer tax counsel to CPAs and tax attorneys.

In most cases one will introduce these methods, then introduce the group who can explain, administer or train. Each method is another scenario to assist a new or existing client or prospect. As with any product or service the introduction is follow with timely reminders.

These efficient tax methods are scenarios to assist clients and their tax advisors who may refer projects.

Thank you.