

2020 BASIC TAX REDUCTION METHODS-COMBINATIONS * www.1LessTax.com

Tax Reduction Service – Awareness: Tax Code Methods to Maintain & Increase Wealth, Transfer Assets, Including Real Estate, Securities, Various Assets & Income, for Asset Tax Plans, Exit Plan Strategies & Asset Estate Plan Goals.

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C.P.R.E.S. Certified Probate Real Estate Specialist Facebook: [@1LessTax](https://www.facebook.com/@1LessTax) Licensed Real Estate Broker

25 Tax Reduction Methods Outline

Tax Reduction to Enhance Real Estate Deals plus Tax Reduction of Securities, Business & Annuity Gains

1. **Step up Basis at Death - The Ultimate Tax Exclusion** www.1LessTax.com
2. **Internal Revenue Code (IRC) §199A** also known as the “Pass Thru Deduction” - 20% www.1LessTax.com
3. **IRC §121** Residence exclusion** www.1LessTax.com
4. **IRC §1031 Tax Deferred Exchange Updated 2018 Titling Stealth Tax necessity** www.1031FEC.com
5. **IRC §1033 Tax Deferred Exchange Government acquisition** www.1031FEC.com
6. **IRC §721 Tax Deferred Exchange Known as the UPREIT** www.1031FEC.com
7. **IRC §1045 QSBS Exchange AKA Business Exchange * Bloomberg Article** www.1LessTax.com
8. **IRC §179 amended update includes types of building improvements** www.1LessTax.com including
9. **IRC §179* (§168-§1245) New, Used or Rehab Special Acquisition** Generally equipment & agriculture & horticulture single purpose buildings. CPA recommended www.PayNoTax.biz
10. **IRC §469 Managed Passive Investment Tax Exclusion Energy Rehab Acquisition High Return, high deduction 100%, up to 90% immediate first year for all income. Avoid Stealth Tax** www.PayNoTax.biz
11. **IRC §453 Installment Contract Sale Depreciation recapture is a challenge.** www.1LessTax.com
12. **IRC §453 TDCO contract for most property; Depreciation recapture is a challenge. \$1M+ minimum gain or acceptable proceeds to owner. Tax Deferred, Cash Out.** Energy rehab for potential recapture tax deferral. **Monetized IRC §453 Contract Sale MIS.** Depreciation recapture is a challenge www.1LessTax.com
13. **IRC §1202 QSBS-Qualified Business Stock Sale Business qualification? * ABA article** www.1LessTax.com
14. **Sales Proceeds Trust Monetized IRC §453 Contract Sale** *KW does not recommend.* www.1LessTax.com
15. **Deferred Sales Trust Proceeds to managed trust paid overtime** *KW does not recommend.* www.1LessTax.com
16. **Health Savings Account (HSA-FSA-HRA) Better than IRA? Medical, dental, vision, triple tax advantage**
17. **Individual Retirement Account (IRA-ROTH IRA, SEP, 401k, Solo 401k, ROTH 401k-Defined Benefit)**
18. **Non-Qualified Retirement Accounts Annuities, IRS and state tax money harvesters** www.1LessTax.com
19. **LegacyChange IRC §453 + Other IRS Codes; Immediate Tax Deduction LegacyChange Plans; asset managed plus insured, guaranteed income; bypass probate; senior asset exit.** www.LegacyChange.com
20. **Tax Deed with IRS Gifting an alternate with tax deed auction advantage** www.1LessTax.com
21. **Opportunity Zones Specialized tax deferred replacement property to 10 years** www.1LessTax.com
22. **Revocable Trust with Pour Over Will 2/3 no estate plan; poor titling, estate tips...combine with...**
23. **Irrevocable Pure Grantor Trust as a revocable living trust, you are the creator (grantor) and the person in control of the property (trustee). Protected from creditors and predators. 5 years, trust assets out of Medicaid.**
24. **Life Insurance Irrevocable Trust Bypass estate tax limits tax free to fund estate tax owed-other plans**
25. **Perpetual Irrevocable Trust, Self-Insurance, Real Estate Easement Plans with advanced tax-estate planning** www.EternalLegacyTrust.com

Tax advantaged combinations and tax exclusion plans for qualified assets may require Ken Wheeler confidentiality agreement.

Ken Wheeler & FEC recommend one's personal CPA review tax alternatives. Some may require specialized tax counsel.

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