



SELL-A-BUSINESS SYSTEM

When you prepare to sell your business, many issues must be considered. When is the proper time to sell? Will your sale be *internal* (heirs, employee, partner), or *external* (rival, offshore company)? What is your present emotional commitment? What are your post-retirement aspirations? How will the cash proceeds effect children or grandchildren? How do you value your business assets? What about taxes?

Unfortunately, many stock holders tend to be more concerned about their closing, than their tax bite.

Sell-A-Business System utilizes FFR's proprietary **5D Process** to radically reduce (or in some cases, completely eliminate), capital gains taxes on the sale of your business. Additional strategies can help radically lower estate and gift taxes by locking in values today, and passing appreciation on to the heirs.

Because *capital gains* taxes can be a major liability, reducing them prior to a business sale is crucial.

We specialize in understanding the many issues faced by closely-held companies and their owners.

The following is a short list of analysis, audit, and design solutions that FFR currently provides:

Techniques for Appreciated Assets

- Selling Assets (Full Economic Modeling)
- Intentionally Defective Trust Planning
- Family Partnership • Limited and General
- Estate Freeze Audit for Future Appreciation
- Qualified Terminable Interest Property (QTIP)
- Grantor Retained Annuity Trust (GRAT)
- Allocate Separate Property for Step-up Basis
- Generation Skipping Transfer Trust Review
- Corporate Reorganization w/ Stock Gifts
- Stock Distributions for Non-Participating Heirs
- Employer Stock Ownership Plans (ESOPs)
- Re-qualify (Rollback) of IRA to a Pension Plan
- Interpolated Terminal Reserve Rollout to FLP
- Charitable Lead Trust • CLUT • CLAT
- Charitable Remainder Uni-Trust (CRUT)

Questions that Concern Business Owners

Most assets are sold quickly during a genuine business opportunity --or a forced liquidation. When such events occur, are you willing to sell your assets while under pressure? Or would you consider it a wise decision to have researched all your options in advance of a crisis event or that true golden opportunity?

After selling your business, can anything be done to reduce the capital gains taxes that will be incurred, or should financial and legal advisors be consulted *prior* to locating a potential buyer for your business?

With the multitude of tax planning solutions and economic models available, who do you rely on for rock solid advice when selling your business? Who takes responsibility for any tax loss after the closing?