

Selling a Business, Professional Practice or Property?

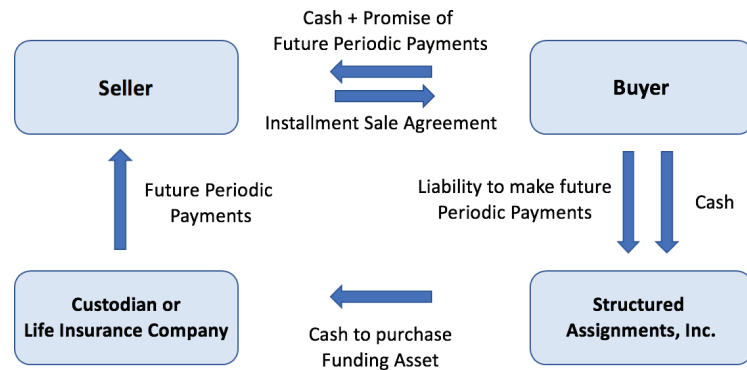
Defer Capital Gains Taxes from selling real property, a business or professional practice using a structured installment sale.

An **Installment Sale** is the sale of a property or business in compliance with IRC Section 453 requiring the buyer to make periodic payment(s) where at least one payment occurs after the tax year of the sale.

IRC Section 453 defines the accounting method for reporting income from an “installment sale”. The installment method allows seller to defer recognition of the income from the sale to future taxable year or years.

- Buyer & Seller enter into an installment sale agreement where buyer promises to make periodic payments for a stated number of years.
- Buyer Assigns periodic payment obligation to assignment company in exchange for cash to fund future payments to seller.
- Structured Assignments, Inc. (SAI) funds the payment obligation by purchasing an annuity or US Treasury Obligations.
- Seller receives payments as agreed to per the installment sale agreement via selected funding asset.

Structured Installment Sale Flow Chart



Why structure an Installment Sale?

Reduce your Immediate Tax Liability - Receive a guaranteed rate of return from a highly rated life insurance company or US Treasury Obligations. Capital gains from the sale of your property or business are only realized as you receive future payments.

Certainty and Security of Sale - Leverage the flexibility of future guaranteed payments that spread the capital gain over time allowing the buyer and seller to close the deal today without the worry of default risk.

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