

Introducing...

The Structured Sale



Overview

The Structured Sale is a simple tax deferral program that enables Sellers of appreciated assets (commercial real estate or businesses) to manage the constructive receipt of sale proceeds and payment of taxes.

This flexible program can be used as the foundation of an exit strategy and allow individuals to invest proceeds on a before tax basis and at a guaranteed, competitive, rate of return.

The Structured Sale provides the means to construct the transaction as an installment sale for the tax advantages, but keep it a cash transaction from the Buyer. The Seller is able to structure any amount of the sale that qualifies as an installment sale under Section 453 IRC.

The Structured Sale is easy to construct with no complicated legal requirements and no on-going management fees. This program does not change the disposition of the property and should add no additional complexity to the transaction.

This is a powerful new option to consider and is proving to be helpful facilitating certain M&A and commercial real estate transactions.

CrailHuntly®

CrailHuntly is a national independent insurance planning company with a strong regional presence in the Midwest. We provide specialized tax & estate planning solutions for individuals involved with the disposition of businesses and commercial real estate.

As a chosen provider of this specialty program, we are one of only a few select firms in the country with expertise in, and marketing rights to, Structured Sales.

Contact Us

7400 W. 130th Street, Suite 100
Overland Park, Kansas 66213
PH: (913) 685.0755
Toll Free: (888) 882.6626
info@crailhuntly.com
www.crailhuntly.com

The Steps Involved

1. Buyer & Seller enter into an installment sale agreement designed to the Seller's specifications
2. Buyer transfers payment obligation and funds over to the third-party "Assignment Company" owned by a major insurance company
3. Assignment Company immediately purchases, and owns, a Structured Settlement Annuity designed to mirror the exact terms of the installment sale agreement, and names the Seller the beneficiary
4. The Insurance Company makes all prospective payments to the Seller
5. Buyer is released by the Seller from any and all payment obligations under the installment sale agreement; and, Buyer is given clear title to the property
6. Seller only pays a pro-rata share of taxes as each payment is received

Information contained herein is not intended or written to be used, and cannot be used, for the purpose of avoiding any tax penalties. This document is written to support the promotion and marketing of this program. Individuals should seek advice from an independent tax advisor.