

# Primary Benefits of the Deferred Sales Trust™

## Estate Tax Benefits:

The DST can be combined with additional planning to accomplish an estate freeze for estate tax purposes, and to potentially remove the proceeds of the sale from the seller's taxable estate, potentially beyond the amounts exempted by the unified credit. Further, the ability to select the state in which to domicile the trust can provide additional tax savings.



## A 1031 Exchange alternative or rescue:

Unlike a 1031 Exchange, the proceeds from the sale do not have to be invested in "like-kind" property in a very short timeframe to achieve tax deferral. Moreover, a DST can be used to rescue a 1031 Exchange that is in danger of failing, subject to the 1031 exchange being appropriately set up with a DST certified QI ("qualified intermediary").



## Can sever partnership interests:

When a partnership or other ownership group sells an appreciated asset, they do not need to remain together to achieve tax deferral, as is typically the case with a 1031 Exchange. Each individual owner can have their own Deferred Sales Trust™, the assets of which can be managed to each taxpayer's own individual risk tolerance and preferences.



## Asset protection:

Subject to State specific laws, and in conjunction with additional planning, the taxpayer can secure asset protection by utilizing the DST.

## Probate Avoidance:

With additional planning, the DST can help avoid the delays and expense of probate.

Helping Clients Preserve Their Estate and Protect Their Wealth

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