



# ATG TRUST C O M P A N Y

## EXCHANGE APPRECIATED ASSETS FOR A GUARANTEED TAX-DEFERRED INCOME STREAM

**D**o you have clients who would be interested in exchanging real estate, business interests, or personal property for a guaranteed tax-deferred income stream?

### Consider a Structured Installment Sale through ATG Trust Company.

Many individuals selling appreciated assets would like to liquidate their investment and create an income stream without having to recognize the entire taxable gain in the year of the sale. They are ideal candidates for structured sales:

- The seller controls all the repayment terms
- The payments are guaranteed
- The buyer gets clear title at the closing table

ATG Trust Company is a nationwide leader in facilitating structured installment sales. However, if you are hearing about the structured installment sale for the first time, you are not alone! Although the tried and true tax components of this powerful tool have been around for decades, their application in this way is a creative but safe plan that is only now being nationally promoted by providers. Through ATG Trust, you can assist your clients in benefiting from this powerful, wealth-building tool.

THE STEPS	THE RESULTS
<i>Installment sale contract between willing buyer and seller is drafted.</i> It is an installment sale, but buyer walks away having satisfied all obligations at closing.	<i>Seller determines the payment stream.</i> ATG Trust can help with those decisions.
Buyer assigns obligation to pay to an assignment company and sends sale proceeds there, not to seller. <i>Buyer takes title and is done.</i>	<i>Seller never has constructive receipt</i> - solid tax authority applies. The buyer assigns the obligation; it is not in the seller's control.
Assignment company simultaneously contracts with a top-rated life insurance company to make <i>guaranteed payments</i> on their behalf.	<i>Top-rated life companies</i> are the standard for guaranteed periodic payment streams, annuities, etc.
Seller begins receiving <i>guaranteed payments</i> as planned.	<i>Payments taxed to seller on an installment sale basis.</i>

To learn more about how a structured sale could benefit your clients, please call 312.338.7878, or e-mail us at [info@atgtrust.com](mailto:info@atgtrust.com). You may also complete the form below and fax it to 312.338.1594.

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**ATG MEMBER NO.:** \_\_\_\_\_ (if applicable)

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