

SELL YOUR REAL ESTATE, BUSINESS OR CRYPTOCURRENCY SMARTER

OR OTHER HIGHLY APPRECIATED ASSET

IN 9 STEPS



**CAPITAL
GAINS**
TAX SOLUTIONS

www.CapitalGainsTaxSolutions.com

SIMPLIFYING THE COMPLEX.

LETTER FROM THE FOUNDER OF CAPITAL GAINS TAX SOLUTIONS BRETT SWARTS

With over 10,000 baby boomers turning 65 every day in the U.S. it's no wonder many are selling their highly appreciated assets to retire. In fact, there are 77 Million baby boomers in the U.S. alone and many own a highly appreciated primary home, business, or investment real estate. In fact, these 3 asset types represent 50% of all of America's net worth and can take up a huge amount of time and energy to manage the toilets, trash, employees, and liability. No matter what your age is owning properties and businesses can be stressful; especially if you're ready for a new start, new property, or a new venture.

Life's too short to feel trapped by assets you're ready to sell. Don't you think?

Given the record-breaking all-time economic highs in the cryptocurrency, real estate, and business marketplace, it's no wonder many are selling now and trading their coins, toilets, trash, and liability in for a time, travel, liquidity, diversification, and tax deferral. With a Deferred Sales Trust customized wealth plan, you'll get hours back in your day, debt paid off, liquidity in the bank, and a passive or active income stream to retire on or build your next business/real estate investment on. Even better, you get the freedom to sell high and buy back into investment real estate, crypto currency, or a new business venture at any time, all tax-deferred, without using a 1031 exchange. **We call this optimal timing.**

Let me and my team help you get started with a Deferred Sales Trust wealth plan today. Book a call today by going to www.capitalgainstaxsolutions.com or call me directly on my at me916.886.2986

Here's to more time and energy to enjoy the wealth you have earned and to create and preserve more wealth for generations to come,

Brett Swarts
Founder, Capital Gains Tax Solutions

P.S. Deferred Sales Trust clients have deferred hundreds of millions of dollars in tax and shaved off a priceless amount of energy and stress.
Book a call today



As a high net worth individual, you know that every major business decision demands careful thought and preparation.

What bigger decision is there when choosing to sell your highly appreciated asset than how to defer your largest expense, Capital Gains Tax & Depreciation Recapture?

There's a lot to consider and a number of steps to navigate to make sure you don't sacrifice 30-50% of your gain to the IRS.

The Deferred Sales Trust has helped owners defer capital gains taxes when they sell their businesses, primary homes, investment real estate and other highly appreciated assets since 1996. We've designed this in-depth guide to walk you through each of the nine key steps involved – with tips and insights to help you manage the entire process, safeguard your wealth, avoid uncertainty and get the best return on your investment.

Avoiding the pitfalls

You know your business or real estate inside out. But you may not have sold a company or real estate before using a deferred sales trust. It's important to understand the process before you begin to avoid the common pitfalls that can seriously undermine the tax deferral (and your sanity).

Maintaining confidentiality

Confidentiality is critical to maintaining ongoing positive relationships with our clients and strategic partners. We value your information and never share it with anyone.

Business as usual

Trying to defer tax yourself or with an unproven professional or strategy could potentially cause the tax to be triggered and a reduction in your wealth. Work with the best. The Deferred Sales Trust has a long-standing track record and zero issues with the IRS.

Engaging our company and the deferred sales trust exclusive tax attorney will free up your time to focus on running your real estate or business to maximize its performance and potential value. Many accountants and lawyers may have never heard of the deferred sales trust and that is ok. We want to bring them in and educate them so you both feel comfortable with us and the deferred sales trust. We prefer to deal with you and your trusted advisors and gain their blessing. We do this through clear communication as well as including them in the journey to closing your deferred sales trust.

Go it alone, or get help?

Today, selling real estate, a business or other highly appreciated assets can be a complex transaction subject to many legal and financial conditions. Meanwhile, tax law environment is increasingly complex and your sensitive deal needs to be carefully protected. Taking the less than ideal team approach to deferring your tax can lead to uncertainty, delays and poor tax deferral outcomes.



128 unit Multifamily Property Sale
INDUSTRY: Commercial Real Estate
SOLD for \$7.6M and paid off \$4.5M in
DEBT
DEFERRED \$1.1M IN TAX

Saving a failed 1031 exchange used to be complicated. Not anymore. Meet Dave. #BabyBoomer. Long Term CRE Owner and Developer. Closed 100's of transactions and numerous 1031 exchanges. Sold his 128 unit apartment complex and funds were sitting at the 1031 exchange-qualified intermediary. He meets with Capital Gains Tax Solutions team and has his CPA review and give him the approval of the Deferred Sales Trust. He then USES THE DEFERRED SALES TRUST TO SAVE HIS 1031 EXCHANGE WHICH DEFERS \$1.1M IN TAX AND DOES NOT HAVE TO GO INTO MILLIONS IN DEBT!"

SOLD & SAVED

\$ 1,100,000

[WATCH DAVE HERE](#)

SAVED HIS 1031 EXCHANGE
128 APARTMENT COMPLEX SOLD



SOLD & DEFERRED

\$1,850,000

CRYPTOCURRENCY

YES! You can defer capital gains tax when selling your cryptocurrency using a Deferred Sales Trust!

7 years ago, Peter and his wife purchased their first Ethereum while working in the Silicon Valley. Who would have anticipated that the value would have increased by thousands of percent in just a few years.

Peter previously spent most of his time working in the IT industry, he now has more time to spend with his family, travel more, and build a cryptocurrency-focused startup technology company, which he has always wanted to accomplish. Prior to the DST, the large capital gains tax liability which was estimated to be over 28% of the sale price, was the primary obstacle to selling his Ethereum & Bitcoin.

See below hypothetical example for a \$1,000,000 gain and net proceeds of a coin sold and transferred into DST:

- State of CA capital gains tax rate 13.3%.
- Federal capital gains tax rate of 20%.
- Medicare tax of 3.8%.

Total combined around 28% of \$1,000,000 = \$280,000 in tax liability

Total potential return is 8% payout from DST on the full \$1,000,000 vs \$720,000.

Peter and his wife were hesitant to sell since it would result in a tax obligation of 37 percent of their profit since they are in the state of CA where the state tax rate is 13.3%.

August 7th, 2021 Peter and his wife set a target exit price of \$3,000 per Ethereum coin for exiting their position. They chose to defer this capital gains tax and release the extra 37 percent in profits in order to enjoy more of their "best life," which meant Peter retiring from the w2 technologist job and spending time traveling as a family.



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YOUR EXPERT GUIDE TO CAPITAL GAINS TAX DEFERRAL

YOUR INVITED!

CRYPTO CAPITAL GAINS TAX MASTERMIND

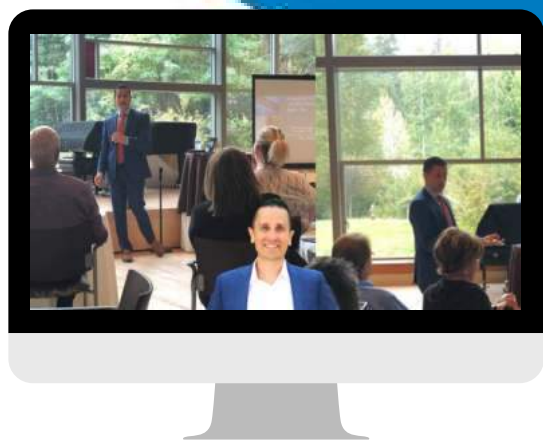
CLARIFY YOUR CAPITAL GAINS TAX SO YOU EXIT SMART &
CREATE A DEFERRED SALES TRUST
EXIT AND WEALTH PLAN FOR YOUR SALE

Every Friday at 10 am PST/ 1 pm EST

REGISTER NOW TO START
YOUR DST EDUCATION

Go to capitalgainstaxsolutions.com to register now


Warning: attendees of this mastermind may never feel
trapped by capital gains tax ever again

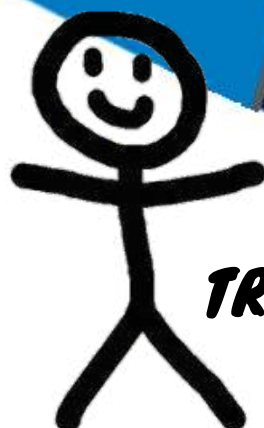


CONNECT WITH US TODAY!

BRETT SWARTS
capitalgainstaxsolutions.com

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TRANSFORMATION

We offer the best option to defer tax on the sale of your real estate, business, cryptocurrency, or other highly appreciated assets.

Our experienced team of Tax Attorneys, Financial Advisors, and CPAs guide you through our proven **nine key steps**.



1

Planning

Preparing to sell your real estate, business or other highly appreciated asset by maximizing its efficiency, earning potential, structure, and presentation really pays off. But it is not the only thing that matters.

For example, deferring the 30-50% in tax liability costs and increasing your income by as little as \$500,000 could add millions in wealth over time. We can help you defer your tax and live off of the interest for as long as you want.

2

Envision & Create Your Wealth Plan

Naturally, you want the the maximum price for the sale of your asset and to defer the tax. But selling and deferring the tax is just the first step. You want to map out a wealth plan that fits your financial needs and wants. How much time and energy do you want to spend managing your wealth? How active do you want to be in buying a new real estate deal? What is your risk tolerance and how does this change the allocation of investments? Maybe you need to use a combination of a few tax deferral strategies to provide you with the outcome you are looking for. The clearer you articulate your ideal vision, the more accurate and appropriate tools and strategies we can recommend.

3

Deal Specifics

Provide a comprehensive document that gives a detailed overview of the key figures for your asset sale.

Using accurate numbers is crucial to determine your tax liability. Please provide the cost basis, debt on asset, projected sales price, depreciation taken over the years. How is the asset held? LLC, S-Corp, C-Corp, Individual or Partnership?

4

Conference call with all parties to discuss the Deferred Sales Trust

Let's talk about the deferred sales trust, the asset you're selling, and answer any questions you may have.

Bring on your Attorney, CPA or other trusted advisors to give their blessing of us and the DST strategy. Ready to move forward? Request a conditional engagement agreement that starts the process for the DST attorney to draft your trust. This agreement is 100% conditional on your transaction closing and your choice to use the DST. Zero is owed to anyone unless and if you use the DST.

5

Connecting the Deal with your Deferred Sales Trust

After you sign the conditional engagement agreement please connect us with the escrow officer, Business or Real Estate Broker, M&A attorney or anyone else helping you with the sale of your transaction.

There is specific legal language we need to add to the purchase and sale agreement. We also have a large database of active brokers we can connect you with should you need guidance on the best broker to hire. If you don't yet have an escrow company, 1031 qualified intermediary or broker, let us know and we can help.

6

Planning

Connect with Financial Advisor to map out the risk tolerance, investments and cash flow payments you would like to receive from the DST.

Preparing at this step really pays off to maximizing the equity in the DST once it's closed. For example, most of the notes target rate is 8% over any given 10 year period of time and clients live off the interest of 5-6% to give a gap between interest and principal.

***note: this is entirely up to you.**

7

Prepare to close

High level of communication between all parties. 7-30 days from closing. Naturally you want the closing to go as smoothly as possible.

Connect with Bank where funds will be held and understand how the funds are protected using Direct Access Control Agreement (DACA.)

8

Documentation

Sign closing documents including promissory note, Trusts documents, and assignment of interest.

Each Deferred Sales Trust is crafted to ensure it is accurate and represents your specific asset sale while adhering to numerous legal requirements and regulations.

9

Close Deal

Escrow sends funds to the bank account of the newly created Deferred Sales Trust and you receive access to view the funds online.

Investments are made based on your approval of the investment allocation and risk tolerance. The funds are protected and never move without your signature.

***we highly recommend you add the deferred sales trust to your living trust so your heirs or charity can step into your shoes and receive payments from the trust when your estate passes.**

DON'T LET CAPITAL GAINS TAX HOLD YOU BACK FROM YOUR NEXT CHAPTER OF LIFE OR INVESTMENT

Let us help you make it happen with a DST.

STEP 1: Planning

PREPARING YOUR TAX PLAN FOR YOUR ASSET SALE

To maximize the proceeds from the sale, tax planning should start on day one.

That's in an ideal world. But even if you've never thought about tax planning before, there are steps you can (and should) take to set you up for success.

From calculating your basis, gathering supporting records, and clarifying your estate planning – your goal is to maximize your equity by structuring the sale of the asset to enable you to transfer the most amount of wealth so you can maximize the impact your wealth can have for yourself, your family and your legacy.

Timing it right

If you are ready to have more freedom and less stress, aim to sell when your asset is at its peak value and defer the capital gains tax and depreciation recapture using a deferred sales trust.

Are your records in order?

For some business and real estate owners, their impeccable, detailed accounts are a source of pride; for others... less so. If you fall into the latter category, now is the time to get them shipshape. This includes records relating to capital improvements, depreciation taken over the years, debt, asking the bank for a payoff demand to let them know you will be paying them off. Clarifying if you have a pre-payment penalty.

Clarify your options

Review what options are available and which will help you achieve your goals with your wealth, lifestyle and legacy. Clearly comparing each tax deferral strategy such as a 1031 exchange, Delaware statutory trust, opportunity zone and charitable remainder trust vs a deferred sales trust can make a big difference to the outcome of your wealth. For example, a new depreciation schedule on a \$10M Multifamily Complex using a deferred sales trust could reduce your net taxable income by hundreds of thousands of dollars vs just doing a traditional 1031 exchange and keeping the same basis in place.

What are you selling?

Did you know a 1031 exchange only works for an investment property? A deferred sales trust works with just about any other highly appreciated asset such as a high-end primary home, business, investment real estate, and other highly appreciated assets. Making sure you're using a tax strategy that is allowed for the asset you are selling will make all the difference for a favorable outcome.

2K+

OWNERS HAVE TRUSTED
THE DST TO DEFER THEIR TAX

CAPITAL GAINS TAX SOLUTIONS YOUTUBE PLAYLIST



[WATCH HERE NOW](#)

Capital Gains Tax Solutions
Client Stories



[WATCH HERE NOW](#)

Crypto Tax Deferral Made Simple



[WATCH HERE NOW](#)

Deferred Sales Trust Made
Simple Series



[WATCH HERE NOW](#)

Deferred Sales Trust FAQ



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What You Need To Know About
Deferred Sales Trust



[WATCH HERE NOW](#)

Overcoming False Beliefs of the
Deferred Sales Trust



[WATCH HERE NOW](#)

Deferred Sales Trust - David
Young and Brett Swarts



[WATCH HERE NOW](#)

Perfect 1031 Exchange Rescue



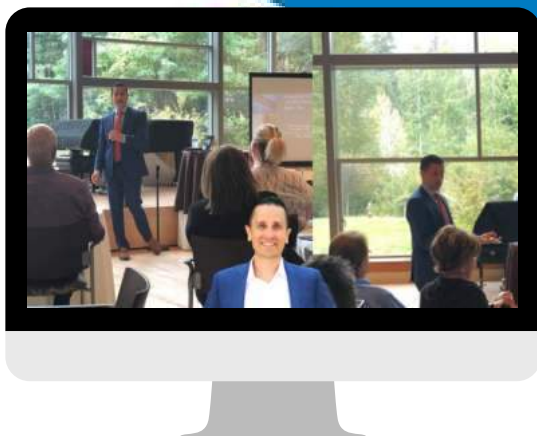
[WATCH HERE NOW](#)

1031 Exchange vs Deferred Sales
Trust



[WATCH HERE NOW](#)

Brett's Podcast and Media
Appearances



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BRETT SWARTS
capitalgainstaxsolutions.com

 **916.886.2986**

 www.CapitalGainsTaxSolutions.com



TRANSFORMATION

[JOIN OUR MASTERCLASS](#)
[REGISTER HERE](#)

Warning: viewers of this masterclass may
never do a 1031 exchange ever again.



"Selling and deferring capital gains tax to achieve a transformational wealth plan used to be complicated, not anymore."

The 3 Secrets Of Optimal Timing Transformational Wealth Plan

Secret #1:

Legally Break Free From Capital Gains Tax And Find Freedom To Sell Your Bitcoin, Business or Property Without Ever Worrying About Capital Gains Tax Or A 1031 Exchange Ever Again

Secret #2:

Clone A Proven Wealth Plan With Capital Gains Tax Solutions In Less Than 5 Hours To Unlock Optimal Timing

Secret #3:

Get Your Deferred Sales Trust To Work In Your Favor And Become An Investment Rather Than An Expense

Plan for success

When selling your asset and looking at a tax deferral strategy, it's best to have your exit plan in place before you list your asset to sell or go into contract. You will want the buyer to know your plans as soon as practical and definitely before they remove all contingencies. Generally, we recommend you have the DST legal language in the purchase and sales agreement in the early stages of the negotiations.

Will you want some cash at closing?

No problem. Just let us know how much. *Please note whatever you receive at closing will be taxed.

Active or Passive?

Would you like to be passive and just receive income or would you rather be active and invest into more real estate or business deals on your own or with your partners?

TIP: Be early. Connect with us now and plan now before you are in escrow.

Checklist

Financial information must be current and accurate. If you're selling halfway through the year, ask your accountant to prepare year-to-date statements.
(Not all of these will apply to your business.)

- ☐ Conditional Engagement Agreement Signed
- ☐ Risk Tolerance questionnaire completed.
- ☐ Deferred Sales Trust Financial analysis
- ☐ Name of the trust? What would you like to call the trust?
- ☐ Details of any major investments you would like to invest in.
- ☐ Terms of note payments back to you defined. What amount would you like to receive and when would you like the payments to start?
- ☐ Connect with Sunwest Bank to understand Deposit Account Control Agreement
- ☐ Living Trust in place to pass DST to heirs or charity
- ☐ Total Taxable Estate Analysis

25+

YEAR TRACK-RECORD OF SUCCESS
FOR THE DEFERRED SALES TRUST

STEP 2: Envision & Create Your Wealth Plan

I'M CURIOUS, FOR YOU...WHAT IS THE #1 THING IN YOUR WEALTH PLAN, BUSINESS, OR REAL ESTATE THAT IS CURRENTLY HOLDING YOU BACK?

We serve high net worth individuals like yourself and have been asking these questions for the past year, and the results are very interesting to us.

How about you?

4

QUESTIONS
to consider

1. I DON'T HAVE...

a clear multiple income stream wealth plan yet.

2. MY CURRENT ASSETS ARE NOT...

cash flowing producing assets or they take up a huge amount of my time and energy.

3. I NEED MORE ATTRACTIVE...

real estate or business to invest in or freedom of time to invest in them..

4. I HAVE HIGHLY APPRECIATED ASSETS TO...

sell and I would like to learn ways to defer capital gains tax and invest at optimal timing.

RESULTS

- Around 50% said they don't have multiple income streams.
- Around 20% said their current assets don't produce cash flow or they take up a huge amount of their time and energy.
- Around 30% said they need more viable real estate or business deals or freedom of time to invest in them.
- Not surprisingly, around 90% said they have highly appreciated assets to sell and would like to learn ways to defer capital gains tax and invest at optimal timing ...

Based on these results, we've created a no-cost MASTERCLASS, that you can watch on-demand. Its called:

The 3 Secrets Of Optimal Timing Transformational Wealth Plan Masterclass

It will show you:

Secret #1:

Selling and Deferring 100's of thousands to Millions in Capital Gains Tax: "How to legally break free from capital gains tax and find the freedom to sell your, Bitcoin, business or property without ever worrying about 1031 exchange ever again".

Secret #2:

Optimal Timing Transformational Wealth Plan Cloning: "How To Clone A Proven Wealth Plan With Capital Gains Tax Solutions In Less Than 5 Hours And Have More Time, Energy and Debt Freedom."

Secret #3:

My #1 Wealth Building Hack: "How To Get Your Deferred Sales Trust To Work In Your Favor And Become An Investment Rather Than An Expense"

You need a plan of action so you can be financially and time-free and transition to your ideal life post your active day-to-day business or real estate ownership /management.

For Example: Buying Real Estate or Funding a New Business Venture as a passive investor. We will show you have to do this all tax-deferred and in line with maximizing your wealth while decreasing your risk.

Email Brett with subject line: masterclass at brett@capitalgainstaxsolutions.com to gain free access.



SOLD &

DEFERRED

Capital Gains tax on the sale of a 49 unit apartment complex

RETIRED FROM "TTT" NO MORE TOILETS, TRASH OR TENANTS

MULTIFAMILY SALE
.....

INDUSTRY: investment real estate
.....

SOLD: \$104,000 per unit
.....

NO. OF DAYS TO SELL: 3 months

After owning multiple properties for a few decades, the sellers were ready to find relief and retirement from their hard work. They did not want to do another 1031 exchange, nor did they see any quality passive Delaware Statutory Trust to go into. Plus they had a large estate tax which they were able to use the DST+ to move their equity from the sale of this deal outside of their taxable estate which would have caused around \$2M in tax liability to be triggered upon their death. Fortunately, the Deferred Sales Trust was available to eliminate the need for the 1031 exchange and move the equity from the sale outside of their taxable estate. The clients achieved financial success and this resulted in around 45% of their capital gains tax and depreciation recapture being deferred and 40% estate tax future savings – a tremendous outcome.



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YOUR EXPERT GUIDE TO CAPITAL GAINS TAX DEFERRAL

STEP 3: Documentation

WHAT WE NEED TO KNOW

Clear written goals and vision for your wealth is a key document when formulating your tax-deferred wealth plan.

What do I need to write?

Send a document that sets out all the relevant information about your financial plan and goals. This document needs to be comprehensive, accurate, and represent your needs and wants.

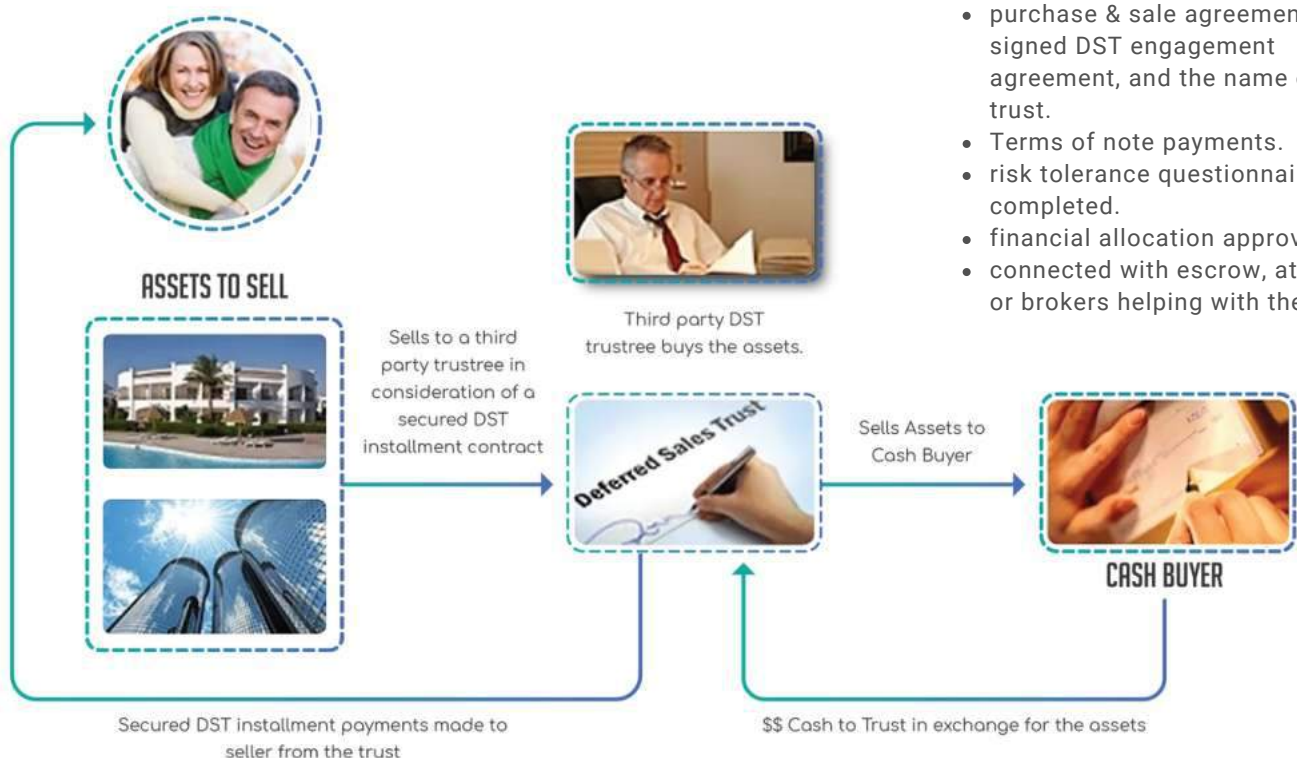
HOW DOES THIS WORK?

The process starts when a property owner sells their property to a trust owned by a third-party company (Capital Gains Tax Solutions). The trust sells the property or stock. Next, the trust "pays" you. The payment isn't in cash, but with payment, the contract called an "installment contract." The contract promises to make payments to you over an agreed period of time. There are zero taxes to the trust on the sale since the trust "purchased" the property from you for what it sold it for. The payment is made with an installment contract which makes payments to you over an agreed period of time.

Looking for a guide? Capital Gains Tax Solutions will help you clarify your thoughts and connect you with a financial advisor who can help formulate a plan.

what we need from you...

- purchase & sale agreement , signed DST engagement agreement, and the name of the trust.
- Terms of note payments.
- risk tolerance questionnaire completed.
- financial allocation approved.
- connected with escrow, attorney's or brokers helping with the sale



ARE YOU A BUSINESS PROFESSIONAL LOOKING TO HELP YOUR CLIENTS?

WHAT IS THE ONE BIG DOMINO THAT, IF KNOCKED OVER FOR YOUR CLIENT, ALL THE OTHER DOMINOS WOULD EITHER FALL DOWN OR BECOME IRRELEVANT?

UNLOCKING CAPITAL

FOR HIGH NET WORTH CLIENT'S USED TO BE COMPLICATED

NOT ANYMORE WITH CAPITAL GAINS TAX SOLUTIONS STRATEGIC ALLIANCE & COACHING.

HERE ARE SOME OF OUR STRATEGIC ALLIANCES & COACHING CLIENTS



KRISHNA MOHAN



ROBERT BINKELE



JESSICA LANNING



BRIAN BURKE



JOE FAIRLESS



KEVIN BUPP



LANE KAWAOKA



BRYCE HAMILTON



ROSE VITALE



JAKE MELLOR



BOBBY SHARMA



MARISHKA PILCH



ROD WATSON



JEFFREY LEVINE



ROD JOHNSON JR.



PETER NEILSEN



PANCHAM GUPTA



YANA EPPS



MITCH STEPHEN



CHRIS CAROLAN



REBECCA MONSON



MICHELLE SEILER
TUCKER

JOIN US

[CLICK HERE](#)

BECOME A
COACHING CLIENT
OR PART OF OUR
STRATEGIC ALLIANCE

TODAY

eXpertTaxSecrets.com





SOLD &

DEFERRED

\$2,480,000

**WITHOUT
HAVING TO DO
A 1031 EXCHANGE**

Saving a failed 1031 exchange for a \$7.9M+ beach house used to be complicated. Not anymore. Meet a new client of CGTS. He and his family are long-term Commercial Real Estate Owners and have closed numerous transactions and understand the 1031 exchange. Picture this...the family beach house is sold and funds were sitting at the 1031 exchange qualified intermediary. Problem? YES. They have \$2.84M in Capital Gains Tax if they don't 1031 exchange into a new property + Covid-19 has turned the marketplace upside down and the prices of real estate are too expensive still. They don't want or need to take on Millions in Debt via a shotgun 1031 marriage exchange which has strict requirements of timing guidelines and equal or greater value rules for the replacement property. Solution? Yes, the Deferred Sales Trust! They take action! They meet with Brett Swarts, Founder of Capital Gains Tax Solutions, and they have their CPA review the Deferred Sales Trust. They then use the DST to save their 1031 exchange which defers \$2.84M in tax and they escape having to go into debt or ever have to talk to a rent control no evict tenant again.



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YOUR EXPERT GUIDE TO CAPITAL GAINS TAX DEFERRAL

STEP 4: Conference call with all parties to discuss the Deferred Sales Trust

CLARIFYING AND ANSWERING QUESTIONS WITH TAX ATTORNEY

Here is your chance to ask questions. Please bring your CPA or other trusted advisors to the call.

After discussing your case and should both parties determine the deferred sales trust is a suitable option due to a tax liability of at least \$100,000 and net proceeds of at least \$500,000, then, with your approval, a conditional engagement agreement will be sent to you to review and sign.

We want to take off all pressure so this agreement is 100% conditional on the close of escrow for the asset sale and your approval of using the structure. This means there is no obligations and zero is owed to anyone unless the structure is used.

Checklist?

- clarify tax liability
- conditional engagement agreement understood
- meet and clarify parties involved
- clarify the timeline of the sale

HOW DO WE KNOW IF IT'S LEGAL?

1. DST TRACK RECORD

2000+ closes over 24 years. 100+ transactions per year with over \$1,000,000,000 under management.

2. IRS AUDITS

15 successful IRS no change audits. 2 of the 15 were formal audits of the Structure and Law Firm with no particular client case in 2008 & 2019 and these were also "no change audits"

3. REVIEWED BY FINRA

The structure has been reviewed by FINRA and multiple National Tax Law Firms.



4. STRATEGIC PARTNERS

150 Financial Advising Firms with 1000+ Financial Advisors offer deferred sales trust. Deals closed with major national brands in CRE Brokerage, Title Companies and 1031 qualified intermediaries.

5. PRIVATE LETTER RULING

There is a private letter ruling and the outcome was favorable for the framework of the deferred sales trust structure.

6. WHAT HAPPENS IF THEY AUDIT ME?

Each DST is covered by lifetime audit defense at no additional cost to you.



SOLD & **DEFERRED**

\$800,000

**WITHOUT
HAVING TO DO
A 1031 EXCHANGE**

PRIMARY RESIDENCE

Deferring the capital gains tax on the sale of a highly appreciated primary residence used to be complicated. Not anymore. A new client of CGTS wanted to sell his Silicon Valley primary residence to downsize, pay off debt, and defer capital gains tax, however, he had a problem of large capital gains tax beyond his 121 exclusion. The solution was the Deferred Sales Trust! His first step was to meet with Brett Swarts, Founder of Capital Gains Tax Solutions and then he had his CPA review the Deferred Sales Trust. He then uses the DST to defer the \$800,000 of capital gains tax.



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YOUR EXPERT GUIDE TO CAPITAL GAINS TAX DEFERRAL

STEP 5: Introducing Smartsheet & Connecting the Deal with your Deferred Sales Trust

**ENSURING ALL
PARTIES ARE ON
THE SAME PAGE**

Next Step...

After you sign the conditional engagement agreement please connect us with the escrow officer, Business or Real Estate Broker, M&A attorney, or anyone else helping you with the sale of your transaction. There is specific legal language we need to add to the purchase and sale agreement. We also have a large database of active brokers we can connect you with should you need guidance on the best broker to hire. If you don't yet have an escrow company, 1031 qualified intermediary, or broker, let us know and we can help.

Disclose all DST information relevant to the buyer who is purchasing your asset. Specific legal language will be provided to be added to the purchase and sale agreement.

The seller has right to a 1031 exchange or a deferred sales trust with no objection from the buyer or cost to the buyer. If you are considering a 1031 exchange, discuss with your accommodator and send the Deferred Sales Trust language. If you need a 1031 company, please email us and we will send you a list of those who have worked with us in the past and helped facilitate the Deferred Sales Trust cases.

NEEDED: Add this language to your purchase and sale agreement or counter before the buyer removes all contingencies

Checklist..?

- Did I send an email connected to all parties involved?
- Did I access the SmartSheet file for my DST?
- Did I make sure my broker added the specific legal language to the purchase and sale agreement?
- Do I still need a realtor, CRE broker, business broker or m&a attorney?
- Did I request a risk tolerance questionnaire, answer questions and submit results?

JOIN OUR MASTERCLASS
[REGISTER HERE](#)

IS YOUR NET WORTH ABOVE \$22M MARRIED AND \$12M SINGLE?

THE DST CAN SIMPLIFY YOUR ESTATE
BY REMOVING ASSETS OUTSIDE OF
YOUR TAXABLE ESTATE SO YOUR ESTATE SAVES 40%

BUSINESS Confidential

INDUSTRY Investment Real Estate

PROBLEM: TOO MUCH INSIDE TAXABLE ESTATE

NO. OF MONTHS TO SELL 2 to 3
(after understanding deferred sales trust)

The DST saved 40% estate tax by moving the equity outside of this large taxable estate in one day at the close of escrow without using insurance a CRT or gifting, Plus all of the growth moving forward in the trust will also pass to heirs estate tax-free.



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YOUR EXPERT GUIDE TO CAPITAL GAINS TAX DEFERRAL

**THE DYNAMIC
WORKSPACE THAT
MOVES YOUR
DEFERRED SALES
TRUST TRANSACTION
FORWARD.**



What is Smartsheet — and why is it different?

Smartsheet is the only platform that can scale from a single project to end-to-end work management, connecting business on a no-code, cloud-based platform where anyone can create the solution they need — backed by the control and security IT requires.

Why we choose Smartsheet:



Secure

Govern with confidence through administrative visibility and enterprise-grade security controls.



Unified

Smartsheet connects with our systems and record record keeping, unifying all of the documents across our pre-close and post close on a single platform.



Collaborative

Make it easy for our client and CGTS Team to coordinate transactions — whether pre-close or post close



User driven

Empower everyone to manage, backtrack and monitor their DST Trust documents and records. Helps our team to seamlessly manage and request client informations, automate workflows, and rapidly build the solutions that deliver.

HOW WE USE SMARTSHEET?

- Request to update your information on our records
- Contact references
- Document keeping
- Fee tracker

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SOLD & **DEFERRED**

\$350,000

Capital Gains tax (\$270K) on the sale of
a 7 unit apartment complex

**WITHOUT
HAVING TO DO
A 1031 EXCHANGE**

After owning their property for over a decade, Steve Prince and his business partner John from work were ready to sell to harvest their gain and increase their return on equity. A suitable 1031 was found, however, a family emergency for John's wife's family triggered him to pull out of the deal which would have caused hundreds of thousands in tax liability to be triggered.

Fortunately, the Deferred Sales Trust was available to save this failed 1031 exchange for Steve and John was able to complete a smaller 1031 on his own. Both parties achieved financial success and this resulted in 40% of the gain being deferred – a tremendous outcome.

[WATCH STEVE HERE](#)



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YOUR EXPERT GUIDE TO CAPITAL GAINS TAX DEFERRAL

STEP 6: Clarifying Investments

HOW AND WHERE ARE THE FUNDS INVESTED?

After your risk tolerance questionnaire has been completed, an allocation will be presented. This allocation is a key document that determines how and where the funds are invested.

Investing shouldn't be complicated. That's why we have partnered with financial advisors who offer an investing platform powered by TD Ameritrade and built around you. Create a portfolio that fits your goals and aligns with what you care about because how you invest is as important as why you invest. Decide your initial level of distribution & what level of risk you're comfortable with. Then our strategic partners experienced the investment team will design a diversified portfolio built around what matters to you.

See all the funds that make up your investment plan. Monitor your progress 24/7 online to see how you're performing and easily make adjustments to help keep you on track to meet your goal. Get started in just a few minutes and benefit from the investment expertise of seasoned financial advisors for your deferred sales trust investing.

Investment options: investment real estate, stocks, bonds, mutual funds, insurance, cryptocurrency, ETF's, develop CRE, Fund a Business Venture, Lending. *Please note funds cannot be invested into a primary home and remained tax deferred.

8%

MOST OF THE NOTES TARGET RATE IS 8% NET OF ALL RECURRING FEES OVER ANY GIVEN 10 YEAR PERIOD OF TIME AND CLIENTS LIVE OFF THE INTEREST OF *5-6% GIVING A GAP BETWEEN INTEREST AND PRINCIPAL.

*NOTE: PAYOUT AMOUNT AND TIMING IS ENTIRELY UP TO YOU. IT CAN BE ADJUSTED ALONG THE WAY. *PAST PERFORMANCE IS NO GUARANTEE OF FUTURE RESULTS.

SELLER STARTS A NEW JOURNEY WITH NO TOILETS TRASH OR LIABILITY.

Multifamily Sale

INDUSTRY Investment Real Estate

SOLD \$1.775M and DEFERRED \$550,000

After 30+ years of owning and managing his multifamily properties, the seller was ready to step back and retire from active management. He also wanted to be out of debt and have a chance to purchase real estate at optimal timing at a future date when he finds a deal. Life's too short for feeling trapped to own assets you're ready to sell. Don't you think?



SOLD & DEFERRED

**Capital Gains tax on the sale of (3)
Multifamily Complexes totaling over 350
units**

**WITHOUT
HAVING TO DO
A 1031 EXCHANGE**

Selling a deferring capital gains tax on the sale of a multifamily syndication deal and not using a 1031 or costs segregation or an opportunity zone used to be complicated; not anymore. Meet David S. who is a Multifamily Syndication Expert and currently owns and/or manages more than 1,100 units throughout the Western United States. He just sold his 96 unit complex and was tired of paying the capital gains tax or being forced to go back into a deal under the 45/180-day shotgun 1031 wedding. So he decided to use the deferred sales trust for the 3rd time to defer his tax. If you are a real estate investor you should not be paying capital gains tax or overpaying for a 1031 property! Wouldn't it be great if you could buy real estate at any time all tax-deferred not using a 1031? You can! It's called a deferred sales trust, and it's done through a process based on the IRS tax code; IRC 453.

[WATCH DAVID HERE](#)



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STEP 7: Prepare to close

HIGH LEVEL OF COMMUNICATION WITH SMARTSHEET TRANSACTION CORRINATION

High level of communication between all parties. 7-30 days from closing. Naturally, you want the closing to go as smoothly as possible. We use smartsheet to help in your transaction. Now is a great time to speak with our strategic partner Sunwest Bank to clarify where funds will be held and get a line of sight when funds are sent to the DST.

Checklist...Did I..?

- Have the conference call with the financial advisor to review investments?
- Approve investment allocation?
- Receive wire instructions and have escrow verbally confirm with the bank to ensure the security of the wire?
- Get bank line of sight when the accounts got funded

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STEP 8: Documentation

SIGN CLOSING DOCUMENTS

Sign closing documents including; promissory note, trust documents, bank account documents, and assignment of interest.

Each Deferred Sales Trust is crafted to ensure it is accurate and represents your specific asset sale while adhering to numerous legal requirements and regulations.

What you may want to review:

- Living Trust is up to date and includes the promissory note for the deferred sales trust
- Online access is granted for 24/7 viewing of accounts
- Mark to market report schedule is understood. This is a quarterly report detailing performance of investments.
- Potential passive investment real estate opportunities

TIP: Set a reminder for 6 months prior to your note expiring to ensure you have the option and time to renew your note. We will also remind you. Also, please give use the contact information for the trustee of your estate.

STEP 9: Closing

THE DEAL IS SUCCESSFULLY CLOSED

Escrow funds the newly created Deferred Sales Trust and you revive access to view the funds online.

Investments are made based on your approval of the investment allocation and risk tolerance and funds are transferred to these investments from the bank with your signed approval.

*we highly recommend you add the deferred sales trust to your living trust so your heirs or charity can step into your shoes and receive payments from the trust when your estate passes.

Change or adjust payment or investments?

Along the way you may want to adjust the payments. Please know the note can be amended



What Types of Assets Can be Sold Using the DST?

Just about any asset that is subject to capital gains taxation can be deferred with the Deferred Sales Trust. These assets include businesses, rental properties, primary homes, commercial properties, private stocks, public stock, bonds, crypto currency, and insurance policies that need to be sold for cash. Most common types of asset sales using the Deferred Sales Trust are the sale of real estate or a business. The Deferred Sales Trust can be used for other types of asset sales and transactions such as: A 1031 Exchange that would otherwise fail to be properly completed can be "rescued" using the Deferred Sales Trust. Sales of marketable securities where there are restrictions on the stock or limited trading volume of such stock.

Invest for success

Ready to look at a private business or investment real estate? How much would a new depreciation schedule help you lower your tax liability? Let's talk.

Other assets to sell?

Did you know you can sell multiple assets and move them into one deferred sales trust? Consolidate your assets to gain freedom and to leverage all of your equity today.

Checklist & What to Expect

- ☐ Living Trust updated?
- ☐ Mark to Market Quarterly Reports released 4 times per year. This report details the investment performance to date.
- ☐ Look for a once per year (Feb) 1099-INT for any distribution the trust has made to you. Report this to your CPA for your personal tax return. *note- if zero distribution was made to you then no 1099-INT will be sent.
- ☐ Capital Gains Tax Solutions will file the tax return for each deferred sales trust. No action is needed on your part.
- ☐ Report any tax related escrow closing documents to your CPA for your personal return



ABOUT **BRETT SWARTS** ★★★★★

Brett Swarts is an entrepreneur, CRE investor, podcaster, Deferred Sales Trust expert, Deferred Sales Trust exclusive trustee and Sacramento Multifamily Broker at eXp Commerical. His leadership roles include serving as the Founder of Capital Gains Tax Solutions, Host of the Capital Gains Tax Solutions podcast, and Host of Expert CRE Secrets Podcast.

He leads a team of extraordinary people at his companies. He has served billionaires, Doctors, Dentists, Veterinarians, Attorneys, Bitcoin Millionaires, Tech Entrepreneurs, Architects, CRE Syndicators/Operators, and more, to help them create and preserve their wealth through investment real estate. He leads them through this process by leveraging the optimal timing capital gains tax deferral structure known as the Deferred Sales Trust. Its purpose is to help individuals escape feeling hostage to the 1031 exchange and 30-50% capital gains tax when they sell their highly appreciated assets such as; a private practice, business, CRE, public stock, private stock, cryptocurrency or a primary home so they can create and preserve more wealth. By focusing on the timeless aspects of being the guide, and not the hero, Capital Gains Tax Solutions' educational platform inspires and helps high net worth individuals and their trusted advisors who help them such as Financial Advisors, CPA's, Crypto Advisors, Business Brokers, CRE Syndicators, Realtors, Venture Capitalists execute a transformational tax-deferred optimal timing exit plan of their own.

Mr. Swarts is considered one of the most well-rounded Capital Gains Tax Deferral Experts and informative speakers in the nation. His audiences are challenged to lean into multiple capital gains tax deferral strategies, create and develop a tax-deferred transformational optimal timing exit plan of their own, and execute on this plan so they can create and preserve more wealth.

His experience includes numerous Deferred Sales Trusts, Delaware Statutory Trusts, 1031 exchanges and \$350,000,000+ in closed commercial real estate brokerage and Deferred Sales Trust transactions. He's an active commercial real estate broker and investor with brokerage experience and ownership in multifamily, senior housing, retail, medical office, and mixed-use properties. He is a licensed California Real Estate Broker who has held Series 22 and 63 licenses.

Swarts has been featured in various notable podcasts across the web, including Best Ever Real Estate Podcast with Joe Fairless, the Sharkpreneur Podcast with Kevin Harrington and Seth Greene, Apartment Building Investing with Michael Blank, The Wealth Formula Podcast with Buck Joffery, RE Investing for Cash Flow with Kevin Bupp, The Financial Survival Network and many more. Brett is a guest speaker every year, who trains 100's of business professionals at companies such as eXp Commerical, The Best Ever Real Estate Conference, Marcus & Millichap, Keller Williams, Western International Securities, Multifamily Investing Academy & Equilus Financial Group, Inc. Brett lives in Roseville California, with his wife, Melanie and their 5 children.

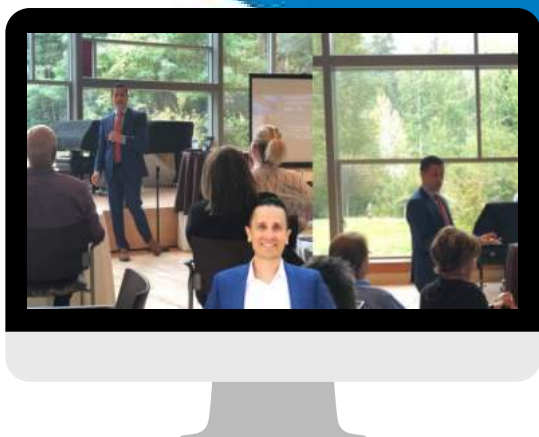
THE 3 SECRETS OF OPTIMAL TIMING TRANSFORMATIONAL EXIT PLAN MASTERCLASS

Email Brett with subject line: masterclass at
brett@capitalgainstaxsolutions.com to gain free access.

- Debt Free
- Tax-Deferred
- Wealth Diversified
- Wealth Liquid
- Option for No More Toilets, Trash or Liability
- Opportunity to grow wealth at optimal timing by going back into real estate as an active investor or passive.
- Time to enjoy your wealth
- Goodbye 1031 or save a failed 1031
- New Depreciation Schedule for active real estate investments
- Option to give to charity

ENTER FOR TRANSFORMATION

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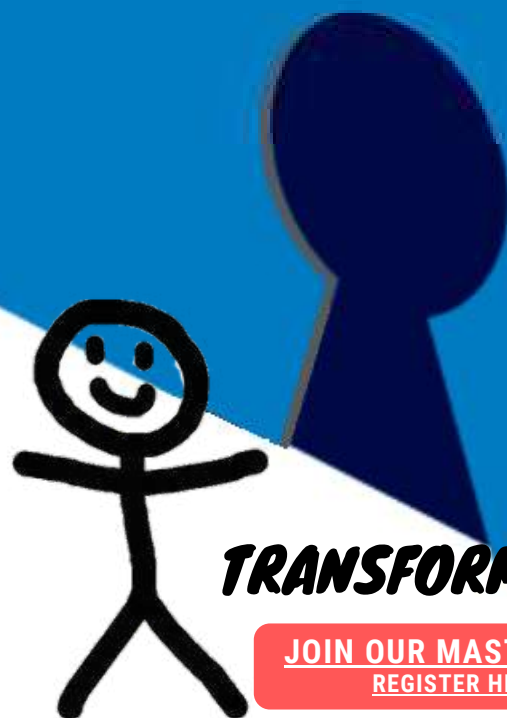
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TRANSFORMATION

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Warning: viewers of this masterclass may never do a 1031 exchange ever again.