FOR ESTATE, TAX, BUSINESS & REAL ESTATE COUNSEL

Your Client Is About to Lose a Third to Capital Gains

§453 Structured Installment Sale — defer the gain, keep the client happy

The client's problem

They sell a business, practice, or appreciated property and the **capital-gains tax lands all at once** — often the single biggest line item of the deal, and the thing they complain to *you* about at closing.

The §453 fix

Under **IRC §453**, structuring the sale as an installment sale spreads gain recognition — and the tax — across the payment years instead of one brutal spike. The proceeds are secured and can grow while deferred.

What the client gets

- Tax deferred over the installment period, not year one
- Lower effective rate by spreading income across brackets/years
- A secured, predictable payment stream
- Often more *net* in their pocket than a lump-sum-and-invest

Where it fits your practice

You handle	The §453 trigger
Business / M&A	Owner exits, sells the company
Estate / probate	Heirs sell the family business or farm
Real estate	Sale of appreciated property
Tax	Co-counsel on the deferral structure

HOW WE COORDINATE

You stay lead counsel and the trusted advisor. I build and place the structure; you keep the relationship. I make you look like the attorney who saved the client six figures.

THE REFERRAL MATH

One installment sale you refer can save your client **$100K+** in year-one tax. That's the kind of outcome that gets you re-hired and referred.

Send me one deal to structure. Test me on the next closing.

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