



PRESS RELEASE: NISS Foundation, Inc. - an overview of the Charitable Installment Bargain Sale® (aka: NISS Asset Exchange®) for CPAs/Accountants nationwide. Become an NISS Pro®!

The NISS Foundation, Inc. (National Illness & Survivor Support Foundation), is a North Carolina, 501(c)(3) national, public foundation/charity. NISS™ provides rehabilitation, recuperation and recovery support to trauma victims and their families – typically children with cancer and/or other life threatening illness and accident victims.

When CPAs & Accountants become affiliated with the NISS Foundation, Inc. to enjoy the powerful revenue & tax planning tool of the *Charitable Installment Bargain Sale*® (aka: NISS Asset Exchange®), where the property owner gets two powerful financial tools in one, with time tested legal authority. The first is the INSTALLMENT SALE portion (under Internal Revenue Code §453 with additional reference under IRS publication 537) which provides tax deferral of capital gains otherwise due, allowing the NISS Foundation, Inc. to provide the seller/donor with a fixed rate of return (NISS™ issues between 5.50% - 6%) and a customized payment schedule to net the client more each year. The second is the CHARITABLE BARGAIN SALE component (under Internal Revenue Code §1011b and §170 and referenced in IRS Publication 544), which funds the NISS Foundation, and provides the seller/donor the certified tax deduction and partial tax forgiveness portion of the transaction. When the seller/donor assets are liquidated by the foundation, NISS™ directly funds specific protected investments (that cannot lose value), keeping assets safe to support the NISS™ contracted installment payments to the seller/donor. The two combined benefits provide an unmatched exit option for those that have highly appreciated assets, who are tax-trapped and illiquid. As such, the *Charitable Installment Bargain Sale*® (aka: NISS Asset Exchange®) out performs all forms of Charitable Trusts, Charitable Gift Annuities, Structured Sales, and 1031 Tenant In Common payouts.

The NISS Foundation, Inc. provides a 100% asset protection guarantee, legal opinion, and legal warranty of our *Charitable Installment Bargain Sale*® (aka: NISS Asset Exchange®) transactions for complete seller/donor comfort.

For these reasons, and many others, the NISS Foundation, Inc. provides sellers unparalleled tax-efficient liquidity, while transforming that which was tax-trapped - without worry or risk. Lastly, in addition to the ability for the NISS Foundation, Inc. to directly help the national epidemic, which finds the Baby Boomer in need of tax efficient use of their highly appreciated, but illiquid assets – transactions through the NISS Foundation, Inc. helps us help families who's loved ones have sustained a life-threatening illness, accident, or trauma with a our focus on children. Our rehabilitation efforts are primarily funded through the use of the NISS created *Charitable Installment Bargain Sale*® (aka: NISS Asset Exchange®) and is party to our foundation's IRS filings. NISS™ delivers true peace of mind and real help to those in need backing every transaction with a full legal authority.



Key points to the NISS Foundation's *Charitable Installment Bargain Sale*® program.

Key benefits for the CPA & Accountant (aka: NISS Pro®):

- Turns tax-trapped, illiquid assets such as Real Estate, into a safe, retirement cash-flow that is protected and guaranteed. Allows a 1031 exchange to be LOWERED (or exit completely) - highly desirable to those that would otherwise NOT DO A 1031 EXCHANGE or exit because of the fear of taxation or an inflated market.
- Creates large revenue opportunity for the CPA & Accountant by making it more attractive to do a full exit or 1031 exchange in partial format through NISS™.
- The NISS *Charitable Installment Bargain Sale*® gives the client a large Federal tax deduction as well as provides tax deferral, and guaranteed fixed returns between 5.50% – 6.0%.
- The NISS Foundation handles everything, you simply bring us the client.
 - The CPA & Accountant submits the proposal request to NISS™ via fax and NISS™ consults with the agent, client, CPA and even the client's legal counsel if needed to inform/educate all parties and close every case quickly and correctly.
- The NISS Foundation removes all liability from the CPA & Accountant and their office fully indemnifies them with a signed hold-harmless agreement from the client, making NISS™ the legal client to the CPA & Accountant.
- The NISS Foundation handles all illustrations/proposals (called “offers”) and delivers such via email or UPS Express to the agent and client within 48 hours.
- The NISS *Charitable Installment Bargain Sale*® financially & tax plan beats all forms of Charitable Trusts (CRT, CRAT, CRUT, CLAT), Charitable Gift Annuities and Structured Sales in liquidity return, tax deduction and tax deferral.
- Program is easy to understand and engage. Initial setup cost of \$2,500 to NISS™ and is not paid until settlement. Set up fee is also fully tax deductible.
- Average case size is \$1.5 Million. NISS™ has no minimums or maximums. All forms of real estate are allowable.
- CPA & Accountant, and their office, gains a client (and revenue) they otherwise have no chance at getting.
- CPA & Accountant, and their office, enjoys referral fees that range from \$1,000 - \$7,500 depending on case size.
- NISS™ can still help even if the exchange term has expired by accepting the cash in escrow and launching the tax deduction to the client to off-set the otherwise due tax burden.



Key benefits for the property owner (of highly appreciated real estate):

- Turns tax-trapped, illiquid, burdened Real Estate, into tax a efficient cash-flow to the client through the NISS Foundation, Inc.
- The NISS *Charitable Installment Bargain Sale*® gives the property owner a large State and Federal tax deduction as well as providing tax deferral and guaranteed fixed returns between 5.50% – 6.0%.
- The NISS Foundation provides a full service, turn-key *Charitable Installment Bargain Sale*® program with full legal authority (and legal warranty). Each donor/participant receives a customized legal opinion (and legal warranty) from the tax attorney assigned to their case.
- The NISS Foundation provides a legal comparison with all proposals/illustrations against all exit options that are legally available to the client such as Charitable Trusts (CRT, CRAT, CRUT, CLAT), Charitable Gift Annuities and Structured Sales to compare liquidity return, tax deduction and tax deferral. If for any reason the client wishes to engage a CRUT or any form of Charitable Trust or Charitable Gift Annuity, NISS™ will accommodate the client by doing this in part or in full.
- Program is easy to understand and engage. Initial setup cost of \$2,500 to NISS™ and is paid at settlement. Set up fee is also fully tax deductible.
- Work closely with the client's CPA & Legal counsel for total comfort and understanding to assure a transparent, seamless transaction for total peace of mind.
- Effectively LOWERS one's 1031 exchange by having the NISS Foundation accept partial transactions into the NISS *Charitable Installment Bargain Sale*®.
 - Helps a property owner's need to control their designated 1031 amount and for the first time, LOWER their tax brackets by using certified NISS™ tax deductions.

Cordially yours, and on behalf of the NISS Foundation, Inc.,

Anthony W. March, JD, MBA, CEA®, CEP®, RFC®, CCIBSA®, NISS Pro™
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NISS Foundation, Inc.
(NISS Direct™ & NISS Pro™ are divisions of the NISS Foundation, Inc.)

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