



FOR IMMEDIATE RELEASE: NISS Foundation, Inc. – brings much needed full-service exit tools to Realtors® & Real Estate offices nationwide with no obligation or cost. 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 life threatening illness and accident victims. Operations are funded fully through the charitable donations created through NISS™ Asset Exchange and Exit programs, which range from the nationally acclaimed *Charitable Installment Bargain Sale*® to the typical CRUT (Charitable Remainder UniTrust), NIMCRUT (Net Income Remainder UniTrust), CRAT (Charitable Remainder Annuity Trust), and CGA (Charitable Gift Annuity). NISS™ provides a full service legal review and analysis to show the asset/property owners their options free of charge, saving property owners thousands in legal fees and effort that asset/property owners typically never research. The NISS Foundation, Inc. provides direct access & service to professionals appointed as NISS Pros (attorneys, accountants, realtors®, advisors and business brokers) to help their clients with the serious, national epidemic that finds the baby boomer tax trapped and illiquid, with no understanding, or tools, to exit highly appreciated assets. The ability to have such an analysis will, without question, greatly increase client appreciation, agent production and overall revenue for your real estate company.

When Real Estate professionals become affiliated with the NISS Foundation, Inc. to enjoy the powerful sales tool; *Charitable Installment Bargain Sale*® (aka: NISS Asset Exchange®), your clients are getting 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 Real Estate Profession or Real Estate Office (aka: NISS Pro™):

- Turns tax-trapped, illiquid assets such as Real Estate, Brokerage/Investment Accounts, Business Holdings, Annuity (Fixed & Variable) Contracts, Cash-Value Life Policies, Collectables, Cash and even IRAs into large Annuity Premium through the NISS Foundation, Inc.
- Creates large revenue (commission) opportunity for the Realtor® by the NISS Foundation. We increase your commission 25% as the legal owner once transacted, conforming to all RESPA guidelines.
- 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 the client to NISS™.
 - The Realtor® submits proposal request to NISS™ 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 Realtor® and their office, fully indemnifying them with a signed hold-harmless agreement from the client, making NISS™ the legal seller/client to the Realtor®.
- 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 beats all forms of Charitable Trusts (CRT, CRAT, CRUT, CLAT), Charitable Gift Annuities (CGA) and Structured Sales in liquidity return, tax deduction and tax deferral.
- The NISS™ 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 from personal residence to investment property.
- The Realtor®, and their office gain a client (and revenue from additional commission) they otherwise have no chance at getting due to the client either not selling or not accepting a lower offer due to tax or exchange concerns.
- Realtor®, and their office, are given an additional 25% commission increase from the NISS Foundation, who becomes the legal seller of the property when property is sold through our nationally acclaimed *Charitable Installment Bargain Sale*® program.
- The single most powerful and largest production tool for a real estate producer and their agency.



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

- Turns tax-trapped, illiquid, burdened Real Estate, into tax efficient cash-flow to the client through the NISS Foundation, Inc., netting the client more money.
- 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 of 5.50%–6.0% for the entire installment term.
- 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.
- NISS™ 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.
 - Our tax attorneys compare all legal forms (which we can quickly established and implement for them) of exit options for the client/property owner.
 - Comforts the property owner, your client(s) that a higher level of service is being given to them with no obligation or cost – unavailable anywhere else.
 - Provides a significant reason for the client to use your real estate company/services. Brings a needed value to their selling considerations.
 - Eliminates commission haggling in two ways:
 - First, due to the large tax savings awarded by NISS™ to your sellers.
 - EVERY CURRENT LISTING SHOULD BE OFFERED NISS SERVICES if for nothing less than the perceived benefit and opportunity to increase opportunity to the property owner the nationally acclaimed NISS™ Charitable Installment Bargain Sale® for a more tax efficient sale.
- Effectively LOWERS one's 1031 exchange obligation 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.
 - Can exit their real estate asset 100% or in the percentage they select to go to a lower valued 1031 Exchange that may be more comfortable for the Baby Boomer looking for retirement assurance and ease of life-style.



How to get your Real Estate office started/affiliated with the NISS Foundation's *Charitable Installment Bargain Sale®* program.

How it Works. It is as simple as 1, 2, 3:

1. Anthony March, our Chairman, speaks with the executive/person that is in charge of all of your offices to go over the *Charitable Installment Bargain Sale®* program.
2. The NISS Foundation, Inc. provides your offices with access to bi-weekly national conference calls for all agents to listen to our simple 10 minutes overview of the program as described by Mr. March and our Chief Legal Counsel; Jillian Sidoti.
3. The NISS Foundation, Inc. handles EVERYTHING. Meaning, your offices simply fax in the RFP (Request For Proposal) and our legal staff prepares an illustration and legal proposal for the client's review. We provide more than just the *Charitable Installment Bargain Sale®* (CIBS), but also compare other exit options such as the CRUT (Charitable Remainder UniTrust), NIMCRUT (Net Income Remainder UniTrust), CRAT (Charitable Remainder Annuity Trust), CGA (Charitable Gift Annuity) and the Structured Sale. Most chose the *Charitable Installment Bargain Sale®* (CIBS) because the tax deduction is higher than the Charitable Trusts AND it provides them more money today, during their retirement in a completely SAFE and GUARANTEED installment environment.

Find out how the NISS Foundation, Inc. can provide your real estate office(s), agents and brokers with a FREE one-stop, no charge tool to help property owners (prospective and existing clients) that want to sell but can not justify doing so due to the looming taxation on their would-be gain. NISS™ also provides the most tax efficient legal tool(s) under US Tax Law to LOWER one's 1031 Exchange requirement, allowing the seller to choose a price for the exchanging property that is more comfortable to them while we secure the difference. Lastly, NISS™ provides sellers (and your producers) more pricing flexibility (initially and when an offer is made), due to our ability to save otherwise-lost taxation through significant certified tax deduction and tax deferral. The NISS Foundation, Inc. helps thousands of professionals from attorneys, accountants, realtors®, advisors, and even business brokers solve this now common epidemic, nationwide.

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

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