



## **Safety and Security of Assets transacted by the NISS Foundation, Inc.**

The NISS Foundation, Inc. provides solid and specific asset protection to Seller/Donors that transact with our 501(c)(3) national, public foundation/charity. First, it should be made clear that when you contract with the NISS Foundation, Inc. to enjoy the NISS Asset Exchange™ (aka: Charitable Installment Bargain Sale®) you 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) which provides tax deferral of one's otherwise due capital gains, allowing the NISS Foundation, Inc. to provide you with a fixed rate of return (5.50% - 6%) with a customized payment schedule to net you more each year through a powerful amortized schedule the due tax. The second is the CHARITABLE BARGAIN SALE component (under Internal Revenue Code §1011b and §170), which funds the foundation and in return provides the certified tax deduction and partial tax forgiveness portion of the transaction. When seller assets are liquidated by the foundation we directly fund tax deferred commercial annuities to keep assets safe for contracted installment payments. We use only the top commercial annuity providers and match their products directly to the payment schedules of the Installment Agreements that the NISS Foundation engages in. The two combined benefits provide an unmatched exit option for those that have highly appreciated assets and find themselves tax-trapped and illiquid. As such, the NISS Asset Exchange™ (aka: Charitable Installment Bargain Sale®) out performs all forms of Charitable Trusts, Charitable Gift Annuities, Structured Sales, and 1031 Tenant In Common payouts. We prove this with each and every offer/proposal we deliver and include the NISS Challenge™, to which will pay \$1,000 to anyone that can show a program than can beat our offering.

In an effort to provide a 100% guarantee that your funds are protected, the NISS Foundation, Inc. includes, in all of our Installment Agreements, specific language that states; "Should the NISS Foundation, Inc. ever become insolvent or become defunct for any reason, you the participant (seller of said assets) will go from annuitant of the NISS Foundation owned/held annuity, to the legal owner of that annuity policy." This is essential because though the NISS Foundation, Inc. carries typical professional insurance and bond coverage, you become the immediate owner of the very annuity that is protecting your installment payments. Furthermore, we are so confident that we also state within our Installment Agreements that; "The NISS Foundation, Inc. will not interact or extract any funds from the purchased annuity policy that does not directly go toward your Installment Payments or NISS will be in default."

For these named reasons, and many others, the NISS Foundation, Inc. provides you unparalleled tax-efficient liquidity, while transforming that which was tax-trapped to unlocked - 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 have a loved one that has sustained a life-threatening illness, accident or trauma with a focus on children. Our rehabilitation efforts could not be done without the use of the Charitable Bargain Sale component of the NISS Asset Exchange™. NISS™ delivers true peace of mind, legal authority and real help to those in need by backing every transaction with a customized legal opinion specific to your transaction.

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

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

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