



National Law Foundation  
www.nlfcl.com

131-Page Course Book, Audio CDs and DVDs of  
Live 3.3-Hour September 21, 2009 Presentation



LOUIS A. MEZZULLO, ESQ.

# BUY-SELL AGREEMENTS AND RELATED TAX ISSUES FOR THE CLOSELY-HELD BUSINESS

## OUTSTANDING!

“Another outstanding presentation by Mr. Mezzullo. As always, I learned a lot.”

## Why YOU Should Purchase

This 3.3-hour September 21, 2009 presentation by Louis A. Mezzullo, Esquire is a *useful* and *practical explanation* of the use of buy-sell agreements for closely-held businesses. He explains the types of such agreements, their advantages and disadvantages, how to plan for them, including funding, and much more!

Mr. Mezzullo – an outstanding speaker and author – provides:

- ▶ *helpful tips* on planning
- ▶ *practical suggestions* on drafting
- ▶ *valuable, concise explanation* of this important topic

This detailed “*how-to*” practitioner-oriented program gives you the *knowledge you need* to properly advise your clients.

➔ **ORDER YOUR 131-PAGE COURSE BOOK,** ➔  
**AUDIO CDs or DVDs TODAY!**

**LOUIS A. MEZZULLO**, a partner in the Rancho Santa Fe, CA office of Luce Forward, is an excellent speaker and a *nationally-recognized expert* on estate planning, taxation, and employee benefits. He was an Adjunct Professor of Law at the University of Richmond Law School from 1978 to 2006, where he taught courses in those subjects and was on the faculty of the University of Miami School of Law Graduate Program in Estate Planning from 2004 until 2007. He is listed in *Who’s Who in American Law*, *Who’s Who in Emerging Leaders* and *Who’s Who in America* (Marquis Who’s Who Publishers) and in *The Best Lawyers in America* (for tax, employee benefits and trust and estates) (Woodward/White Publishers). Mr. Mezzullo received his J.D. from University of Richmond Law School, and a B.A. and M.A. from University of Maryland.

## TOPICS

- ✓ **Introduction and Objectives**
  - for the entity, owner’s estate, remaining owners
- ✓ **Important Planning Considerations**
  - factors to consider
  - types
  - selecting type to use
  - funding with life insurance tax issues
- ✓ **Establishing Value For Estate Tax Purposes**
  - Chapter 14 impact on valuation
  - *Smith, Amelia*
  - planning
  - *True, Blount*
- ✓ **Other Tax Consequences**
  - when insurance is used
  - income tax consequences
- ✓ **Special Considerations For S Corporations**

Entire Book available on  
CD-ROM & by download!



This course is accredited for **CLE** credit in these states (and many others) when CDs/DVDs + Course Book are purchased:

- AZ - 3.25 GEN • FL - 4 GEN • MT - 3.25 GEN • OR - 3.25 GEN
- CA - 3.25 GEN • IL - 3.25 GEN • NV - 3 GEN • WA - 3.25 GEN
- CO - 4 GEN • MO - 4 GEN • NY - 4 GEN • WV - 4 GEN

Visit our Web site, [www.nlfcl.com](http://www.nlfcl.com), for information on CLE requirements in these and other states and a full list of other courses available for CLE credit

## COMPLETE TABLE OF CONTENTS

To see the complete **Table of Contents** for this course book, or that of any other Estates, Gifts, Trusts or Tax topic we offer, go to [www.nlfcl.com](http://www.nlfcl.com) and click on the **Estates, Gifts, Trusts & Tax Materials** link on the home page. Click on the blue **Table of Contents** link under the title of the topic you wish to review. To return to the **Estate, Gifts, Trusts and Tax Materials** main page, click the “Back” key on your browser.

**131-Page Course Book:** Each audio CD and DVD order comes with a **FREE** course book. Alternatively, you may order **just the course book**. Spiral-bound for convenient use, it is **131 pages long** and **loaded with Mr. Mezzullo's valuable tips, ideas and FORMS.**

**3.3-Hour Audio CDs/DVDs:** These recordings of the entire program can be used at home or office. Audio CDs are **great for studying while traveling**. The DVDs are in color and **perfect for group or individual viewing.**

**Recordings of Live Program:** The audio CDs and DVDs are the **unedited recordings** of the full 3.3-hour presentation by Mr. Mezzullo on **September 21, 2009.**

**CLE Credits for In-House or Self-Study:** National Law Foundation is an accredited CLE provider in **California, Florida, Washington** and many other states. **The New York State Continuing Legal Education Board** has approved the National Law Foundation as an Accredited Provider of New York CLE for all live and recorded ("non-traditional format") courses produced since August 1, 1997. Attorneys licensed in New York State can earn CLE credit with all National Law Foundation courses for one year from the date of purchase. Purchase the DVDs or CDs from this excellent program and **earn CLE Credits by Self-Study.** (Check with your CLE Commission or visit our Web site, [www.nlfcle.com](http://www.nlfcle.com).)

## Valuable Book!

**At least** purchase the outstanding, comprehensive course book Mr. Mezzullo has prepared:

- ✓ **131 Pages**
- ✓ **Major Headings Are:**
  - Introduction
  - Objectives Of A Buy-Sell Agreement
  - Planning Considerations
  - Establishing The Value For Estate Tax Purposes
  - Other Tax Considerations
    - Tax Consequences When Insurance Is Used To Fund Purchase
    - Income Tax Consequences
  - Special Considerations For S Corporations
  - Special Considerations For Partnerships
  - Special Considerations For Professional Corporations
  - Considerations In Valuing Interests In Closely-Held Businesses
  - Sale To An ESOP
  - **SAMPLE AGREEMENTS – 25 pages!**



### IN A HURRY?

Place your order **TODAY** with VISA, Discover, MasterCard or American Express by **calling 302/656-4757**, by **faxing 302/655-6363** **OR** by visiting our Web site, [www.nlfcle.com](http://www.nlfcle.com)



### ORDER FORM — 4 EASY WAYS TO ORDER:

1. Place your order on our Web site, [www.nlfcle.com](http://www.nlfcle.com), with credit card charge (VISA, MasterCard or American Express **ONLY**), or
2. Complete and **mail brochure** with check or credit card to **National Law Foundation, P. O. Box 218, Montchanin, DE 19710**, or
3. **Telephone 302/656-4757** with credit card charge (VISA, Discover, MasterCard or American Express), or
4. **FAX this side of the brochure** with credit card charge (VISA, Discover, MasterCard or American Express), to **302/655-6363**

*Entire Book on CD-ROM!*

NAME OF ATTORNEY \_\_\_\_\_ TELEPHONE (day) \_\_\_\_\_  
 FIRM NAME \_\_\_\_\_ FAX \_\_\_\_\_  
 ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_ (If purchasing for CLE, what state? \_\_\_\_\_)

Enclosed is my check to NATIONAL LAW FOUNDATION  Charge my credit card (VISA, Discover, MasterCard or AmEx)

CREDIT CARD INFORMATION: Name on Card \_\_\_\_\_ Card No. \_\_\_\_\_

Exp. Date \_\_\_\_\_ Billing House or PO Box # \_\_\_\_\_ Billing Zip Code \_\_\_\_\_ Security Code (3 or 4 digit number) \_\_\_\_\_

**Price includes UPS Ground shipping.** For shipping via **expedited Federal Express** at additional charge, circle below.

**CIRCLE: overnight or 2nd day CHARGE Federal Express # \_\_\_\_\_  or my credit card.**

**E-MAIL NOTICE:** To receive update notifications of our seminars and self-study topics by e-mail, provide your e-mail address here: \_\_\_\_\_  
 (All customer information, including your e-mail address, is kept in *strict confidence*)

## BUY-SELL AGREEMENTS FOR THE CLOSELY-HELD BUSINESS

• September 21, 2009 • 3.3 Hours •

(339)

### Save \$39 Off CD-ROM!

- ★ **Only \$40** if ordered **with** the Course Book **or** Audio CDs/ DVDs with Course Book set.
- ★ The CD-ROM contains the **ENTIRE BOOK** in both MS Word *and* WordPerfect file formats for PC.



- 3.3-hour DVDs and 131-Page Course Book **\*\$129**
- 3.3-hour Audio CDs and 131-Page Course Book **\*\$109**
- 131-Page Course Book **ONLY** **\$79**
- Book on CD-ROM **WITH BOOK/CD/DVD PURCHASE** **\$40**
- Book on CD-ROM **ONLY** **\$79**

\*May be used to earn Self-Study CLE credit. See box on other side for details.  
 Audiotapes and VHS tapes available by special order only – Call 302-656-4757