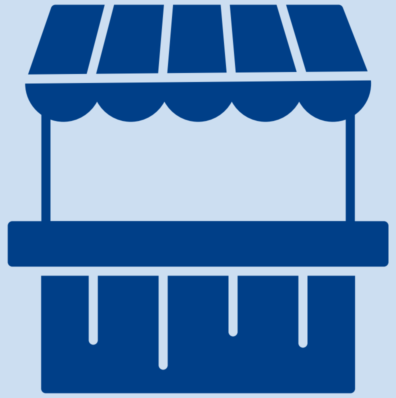
RWG

Strategy Timing

What options are available at each stage of the sale's process?



Before Listing

Before Sale

After Sale

After Sale

- **Oil and Gas Partnerships:** Up to 90% first-year write-offs.
- **Opportunity Zones:** Delay cap gains from any asset until 2026.*

*New tax laws may extend this past 2026. June 2025. For Broker Dealer / RIA / Financial Professional / Management Internal use only.

Before Sale

RWG

- **Oil and Gas Partnerships:** Up to 90% first-year write-offs.
- **Opportunity Zones:** Delay cap gains from any asset until 2026.
- **1031s:** Delay capital gains when selling investment real estate.

Before Listing

RWG

- **Oil and Gas Partnerships:** Up to 90% first-year write-offs.
- **Opportunity Zones:** Delay cap gains from any asset until 2026.
- **1031s:** Delay capital gains when selling investment real estate.
- **Charitable Trusts:** Reduce or avoid capital gains entirely and create lifetime income.
- **Donor Advised Funds:** Immediate deduction, flexible gifting.
- **Family Foundations:** Private foundation exempt from federal income tax.

Case Study

Client ready to retire from self-management of an investment real estate properties.

Before 1031:

Selling properties would result in a hefty tax and income pay cut

Property Value: $6.5M

$4M Value After Debt

After 1031:

Over $1M saved in taxes

Income increased by $16K per year

Client no longer requires FT work