



Comprehensive Entity Clean-Up

Fix the Mistakes Before They Get Expensive

Ryan Tosto, Sr. Attorney

- Ryan Tosto – Senior Attorney at KKOS Lawyers
- Grew up in Phoenix, Arizona
- Finance Degree from San Diego State University
- JD from Arizona State University
- Prior professional experience in comprehensive estate planning, developing strategies for complex tax issues, and assisting clients in building wealth.

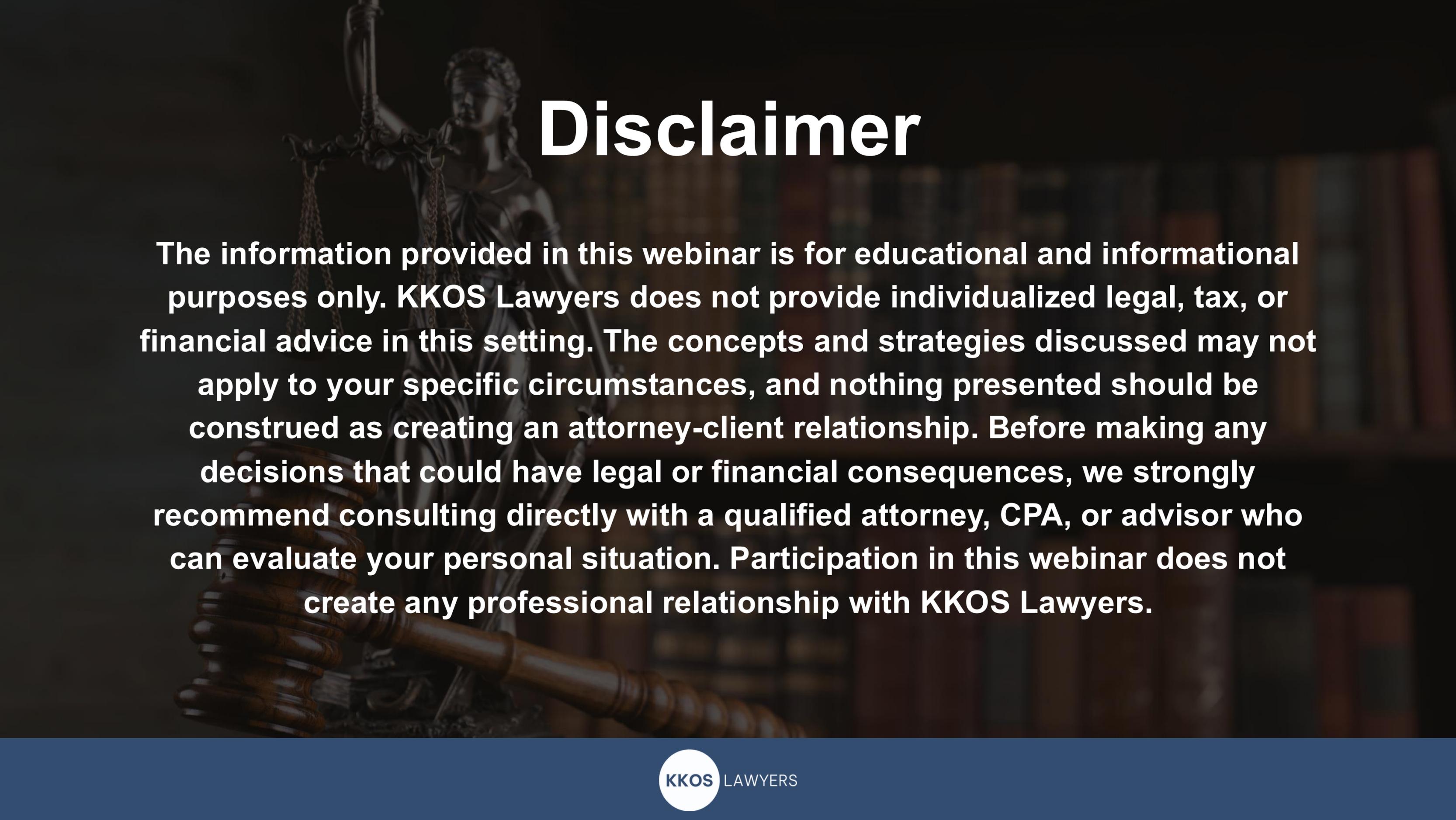
Darren Cherrington, Sr. Attorney

- Darren Cherrington – Senior Attorney at KKOS Lawyers
- Grew up in Rexburg, Idaho
- B.S. in Mechanical Engineering from BYU – Idaho
- JD from Michigan State University
- Experience in engineering, patents and intellectual property, real estate investing, estate planning, tax planning, self-directed retirement accounts, and asset protection.



Meet Your Hosts

Sr. Attorneys at KKOS



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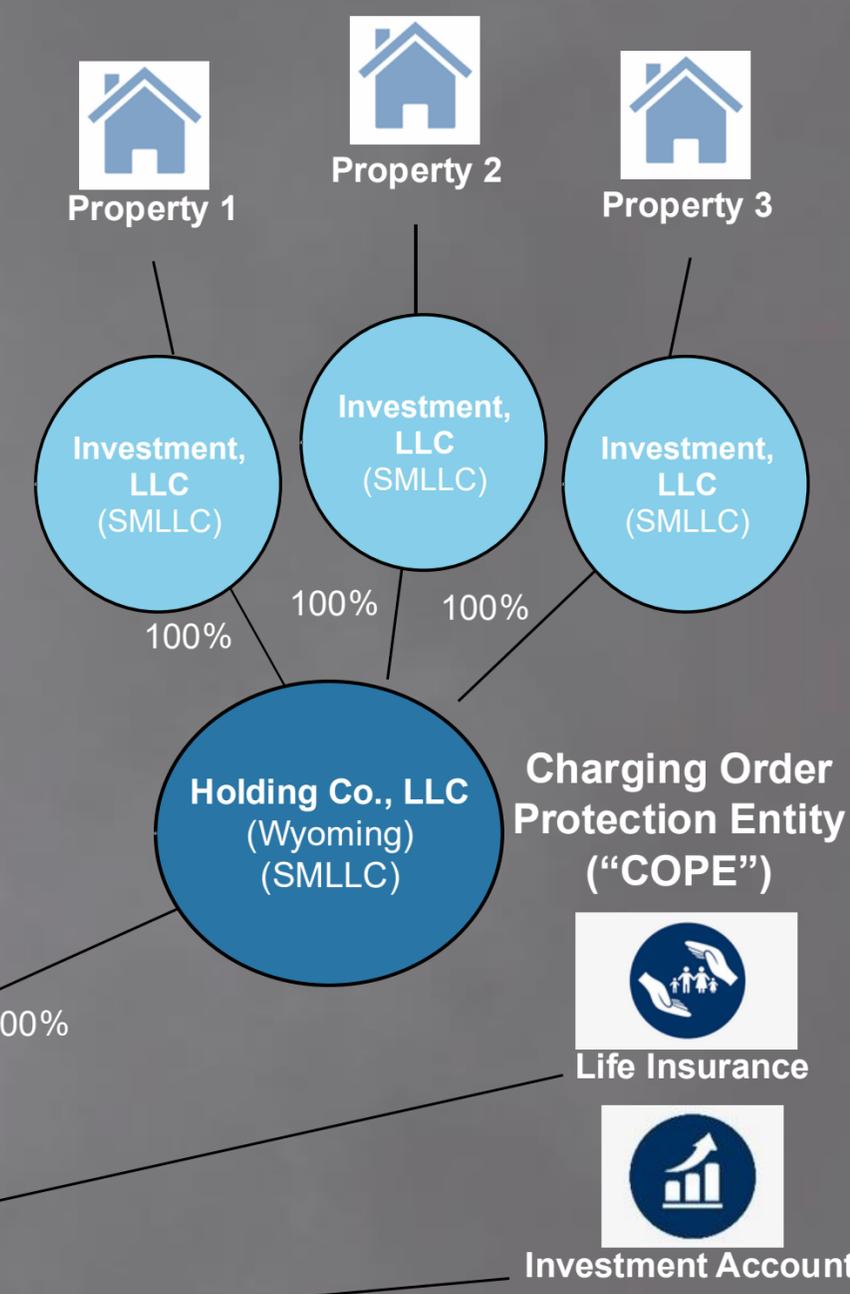
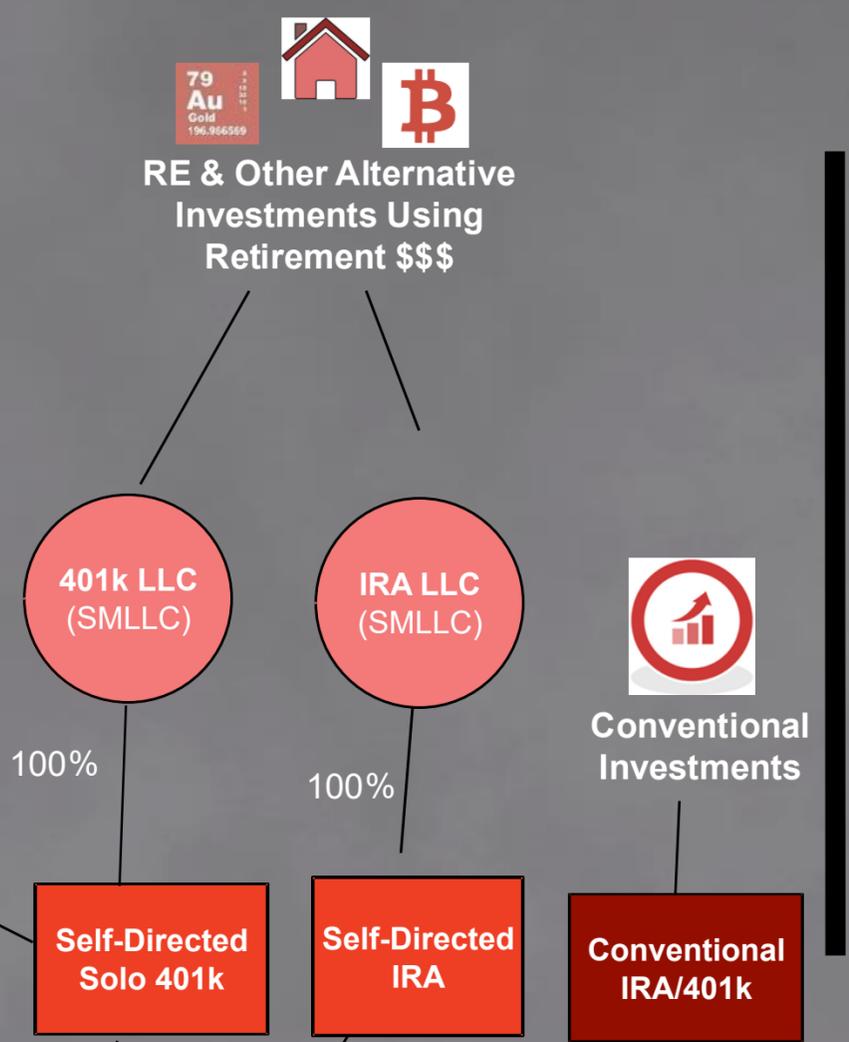
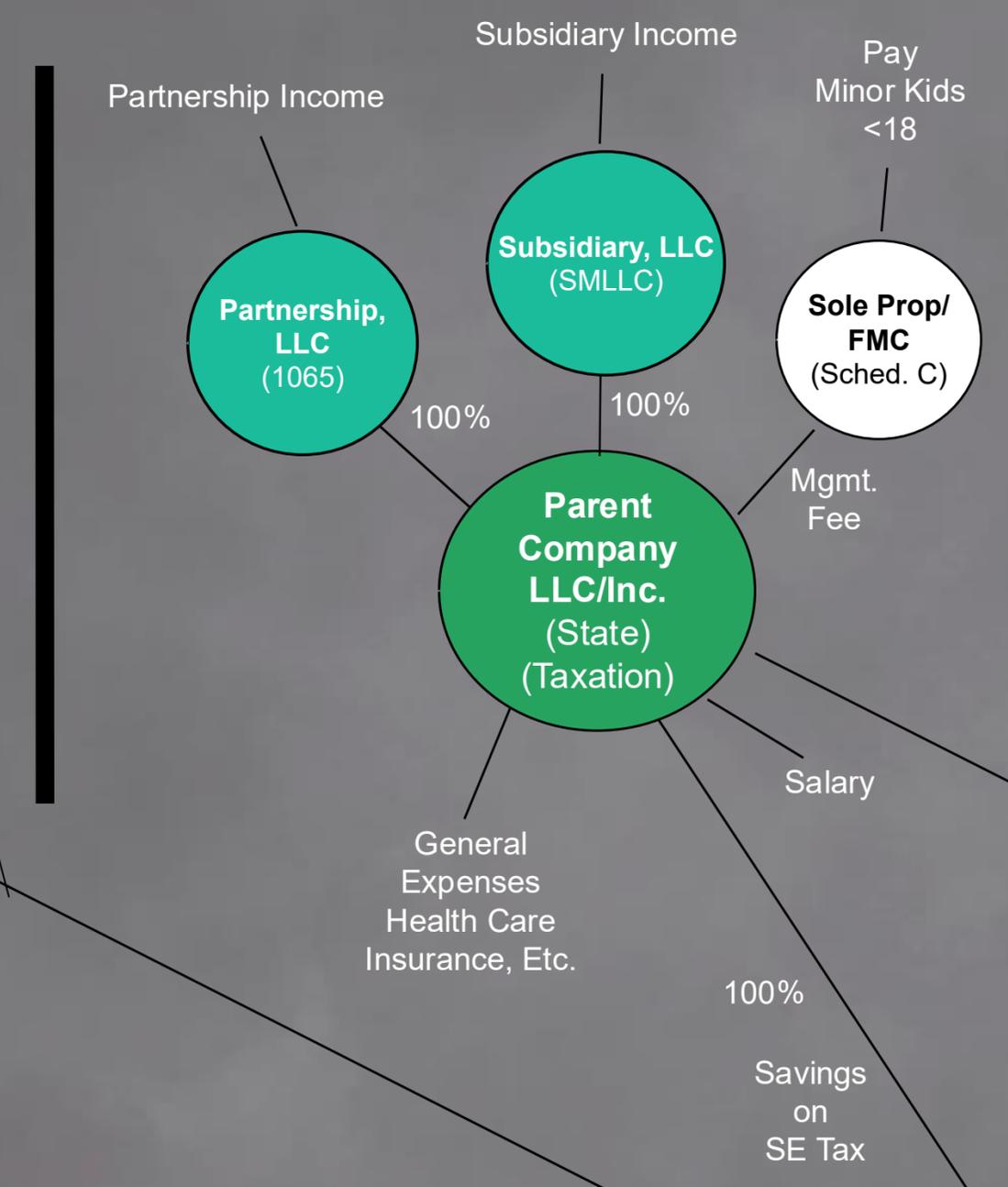
Operations

Assets

Full-Time Business or Side Hustle

Tax-Deferred & Tax-Free

**W-2
(DAY JOB)**



Foundation: Revocable Living Trust

- Who Needs an Estate Plan (Trust): EVERYONE
- When: NOW!
- Why?:
 - Avoids Probate
 - Creates a proper succession plan
 - Designates guardianship and how minor and adult children will be taken care of.

Revocable
Living Trust

1040

Active/Operational Income (Left Side)

Utilizing the S-corporation

- Anything that offers a Service or Sells a Good.
- Subject to Self Employment Tax/FICA
- Must have an entity established with an EIN in order to save on Self Employment Tax.
- If you have a current Entity, does it have ALL of the necessary documents?
- Preferably you should only have ONE S-Corp in your life.

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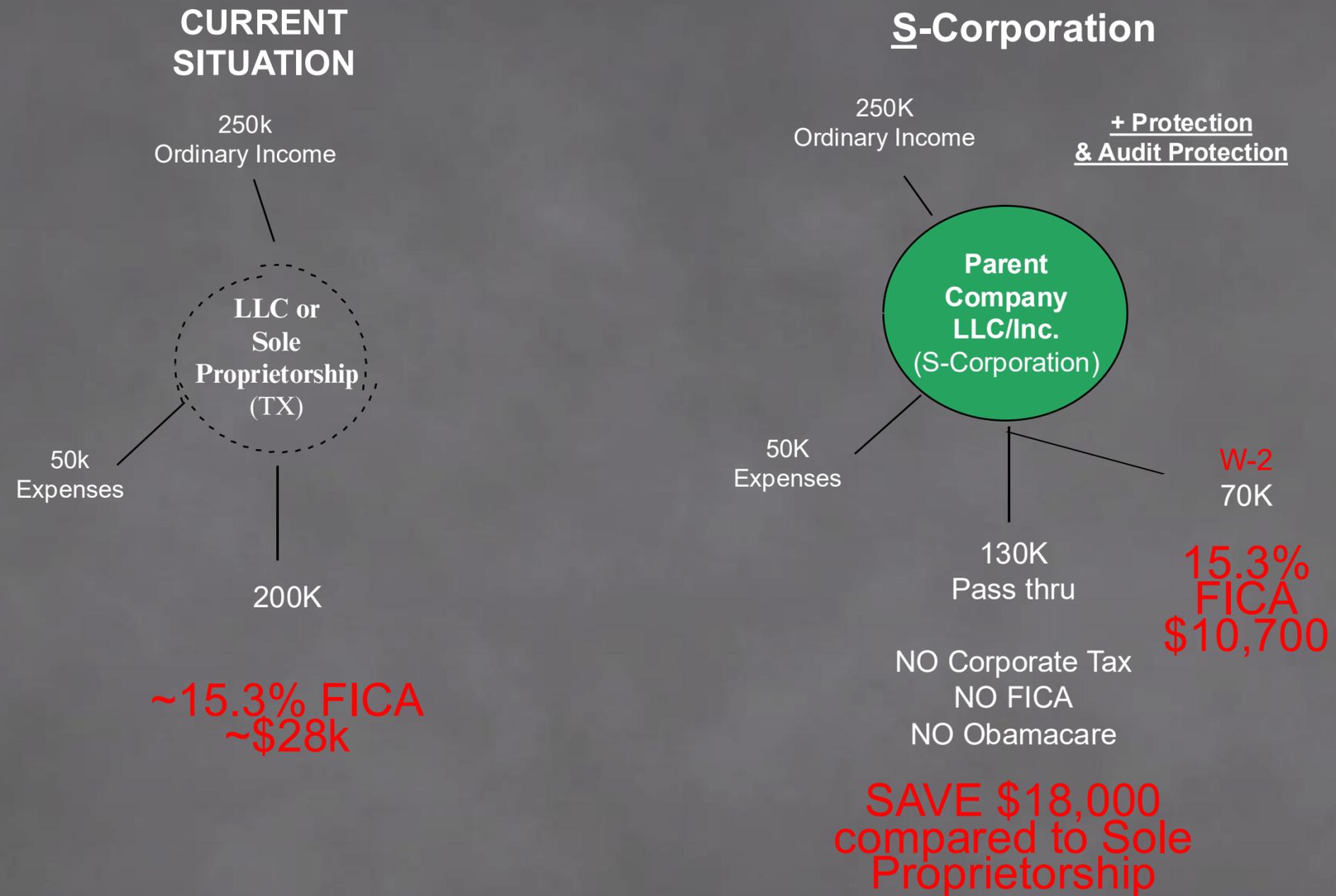
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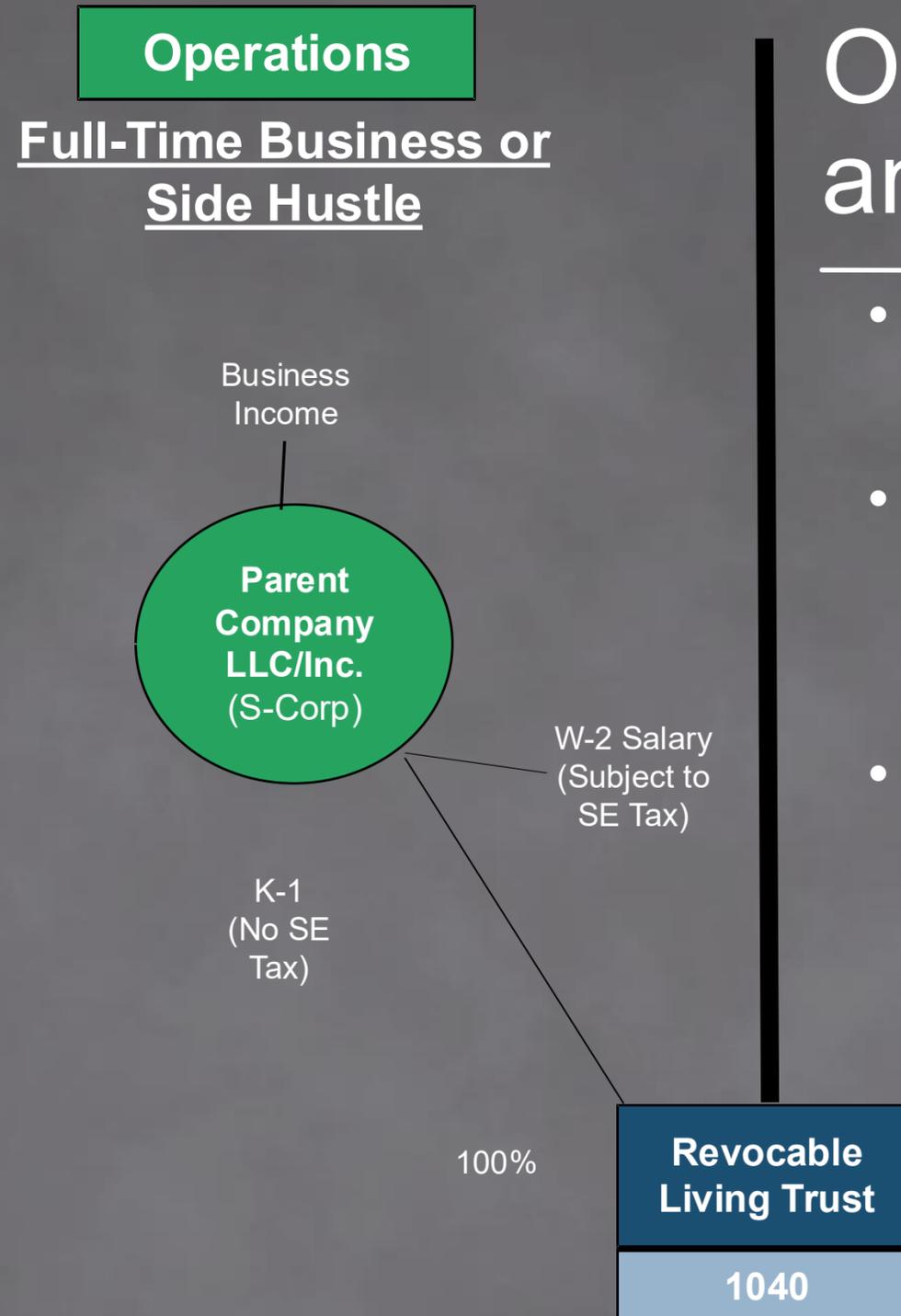
TRADEMARKS

Starting at \$1,295

Entity comparison



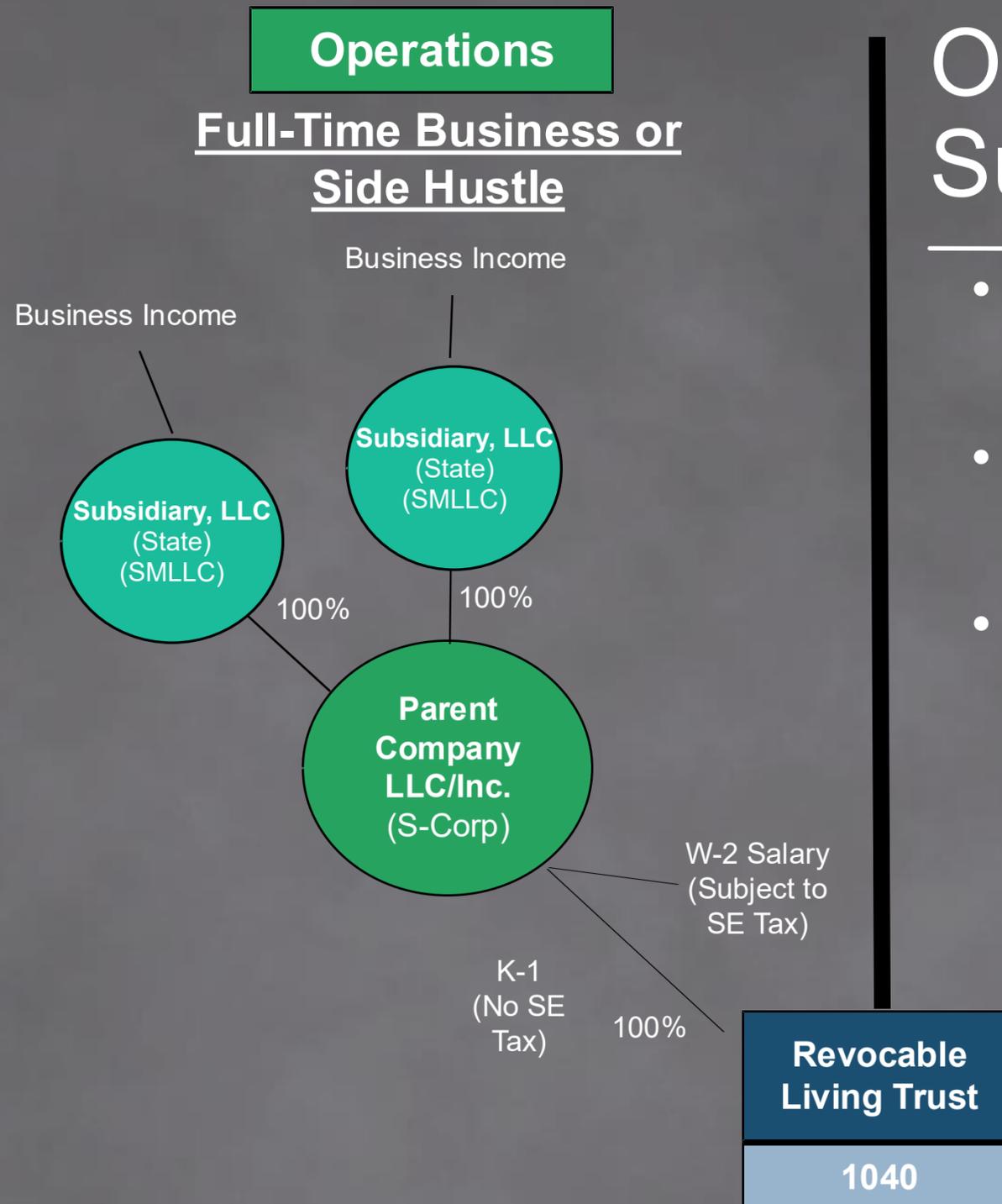
S-corporation strategy (Single Business)



Operational Businesses and S-Corporations

- Who Needs an S-Corporation: Businesses with Income subject to SE Tax
- When: Set up an LLC immediately and File an S-Election once the business makes about \$40k or more each year
- Why?:
 - Provides liability protection to you as the owner
 - Saves thousands if not tens of thousands in SE taxes

S-corporation strategy (Multiple Businesses)



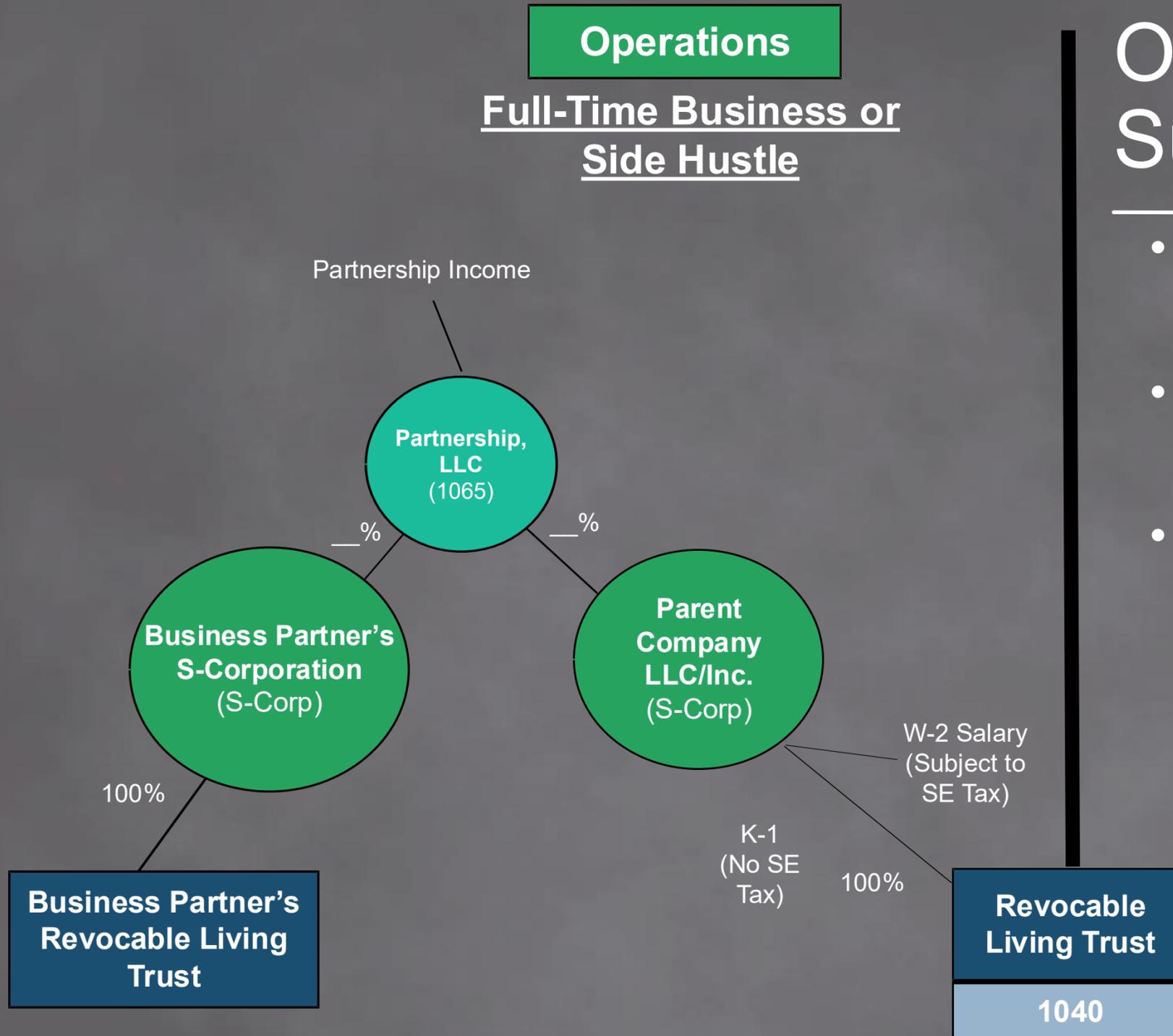
Operational Businesses Subsidiaries

- Who Needs an S-Corporation with Subsidiaries: Business Owners with Multiple Businesses
- When: Set up Parent Company Immediately and add subsidiaries as needed
- Why?:
 - Provides liability protection to you as the owner
 - Saves thousands if not tens of thousands in SE taxes
 - Avoids Multiple S-Corporation Returns
 - Protects the businesses from each other

S-corporation strategy (Partnerships)

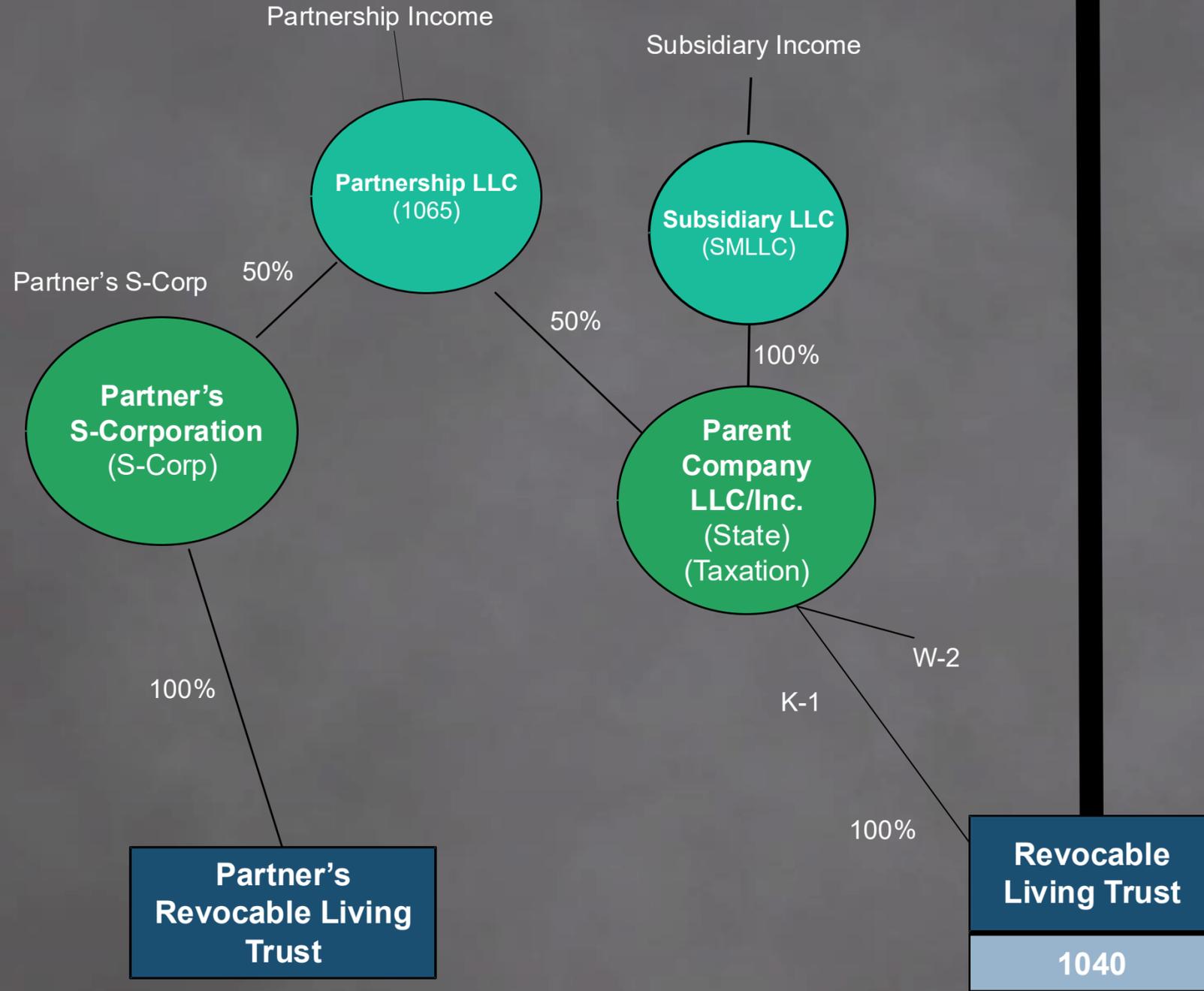
Operational Businesses Subsidiaries

- Who Needs an S-Corporation with Partnership: Operational Businesses with Multiple Owners
- When: Set up Partnership LLC and Individual LLCs Immediately
- Why?:
 - Provides liability protection to you as the owner
 - Saves thousands if not tens of thousands in SE taxes
 - Provides S-Corporation Tax Savings without having to match your partner's tax strategy



S-corp strategy (Next Level)

Full-Time Business or
Side Hustle



Assets (Right Side)

Utilizing LLCs for Asset protection

- Passive Income is NOT subject to Self Employment Tax.
- NEVER put your appreciating assets inside of an S-Corporation.
- Rental Properties: Liability and needs an LLC.
 - If you have an LLC for your rental property, but it's not in the same state as your property or you don't have the proper documentation, you need to take advantage of the REHAB Special that we are offering.
- LLCs on the right side are for Asset Protection!

Asset Protection

Two Types of Liability

Inside Liability

- When an investment/business has a liability and we need to protect you from your business
 - E.g., slip and fall or loose handrail at a rental property

Outside Liability

- When you have personal liability and we need to protect your investments/assets from you
 - E.g., you get into a car accident on your way to the grocery store

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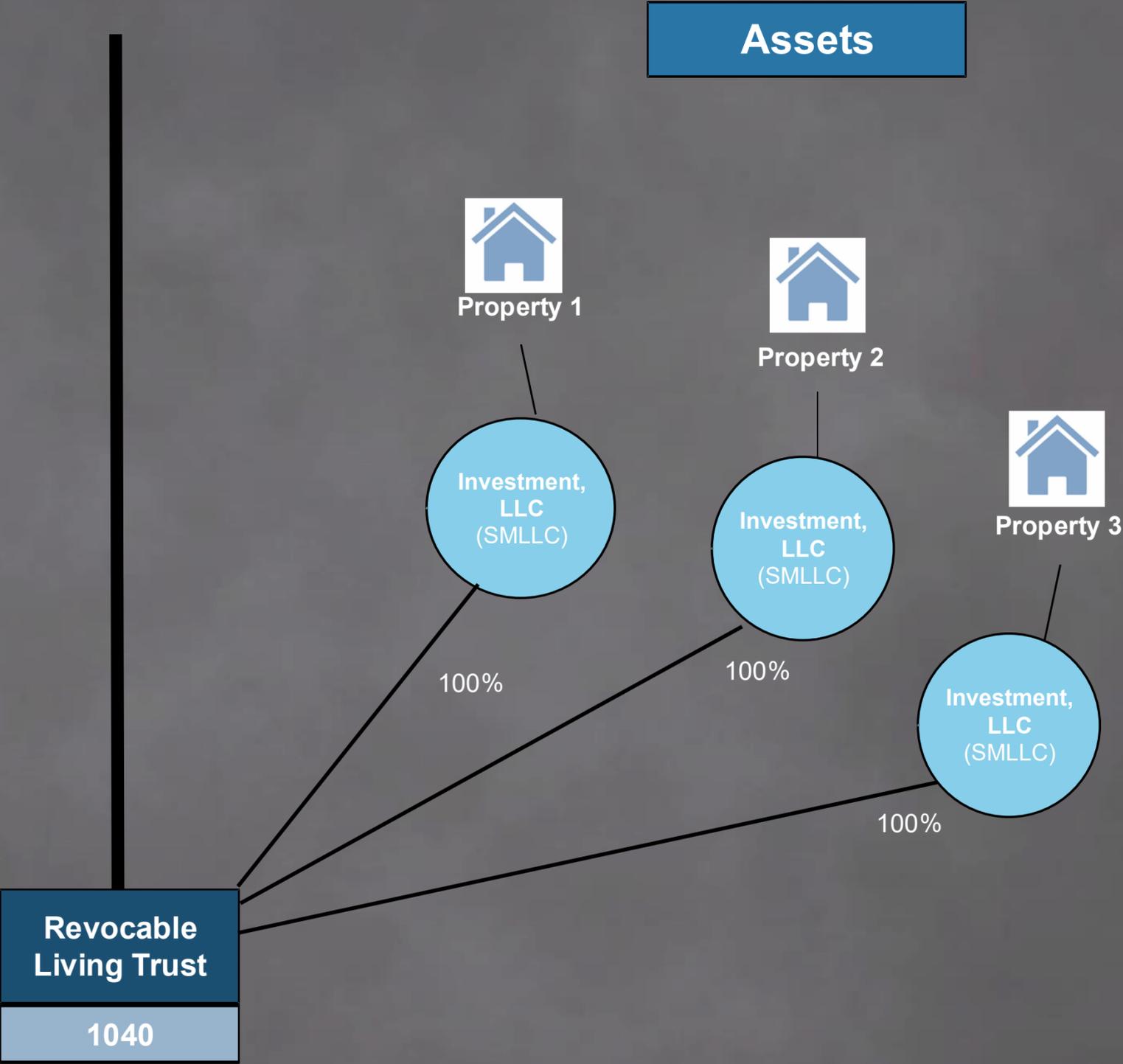


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Asset Protection (Inside Liability)

Inside Liability

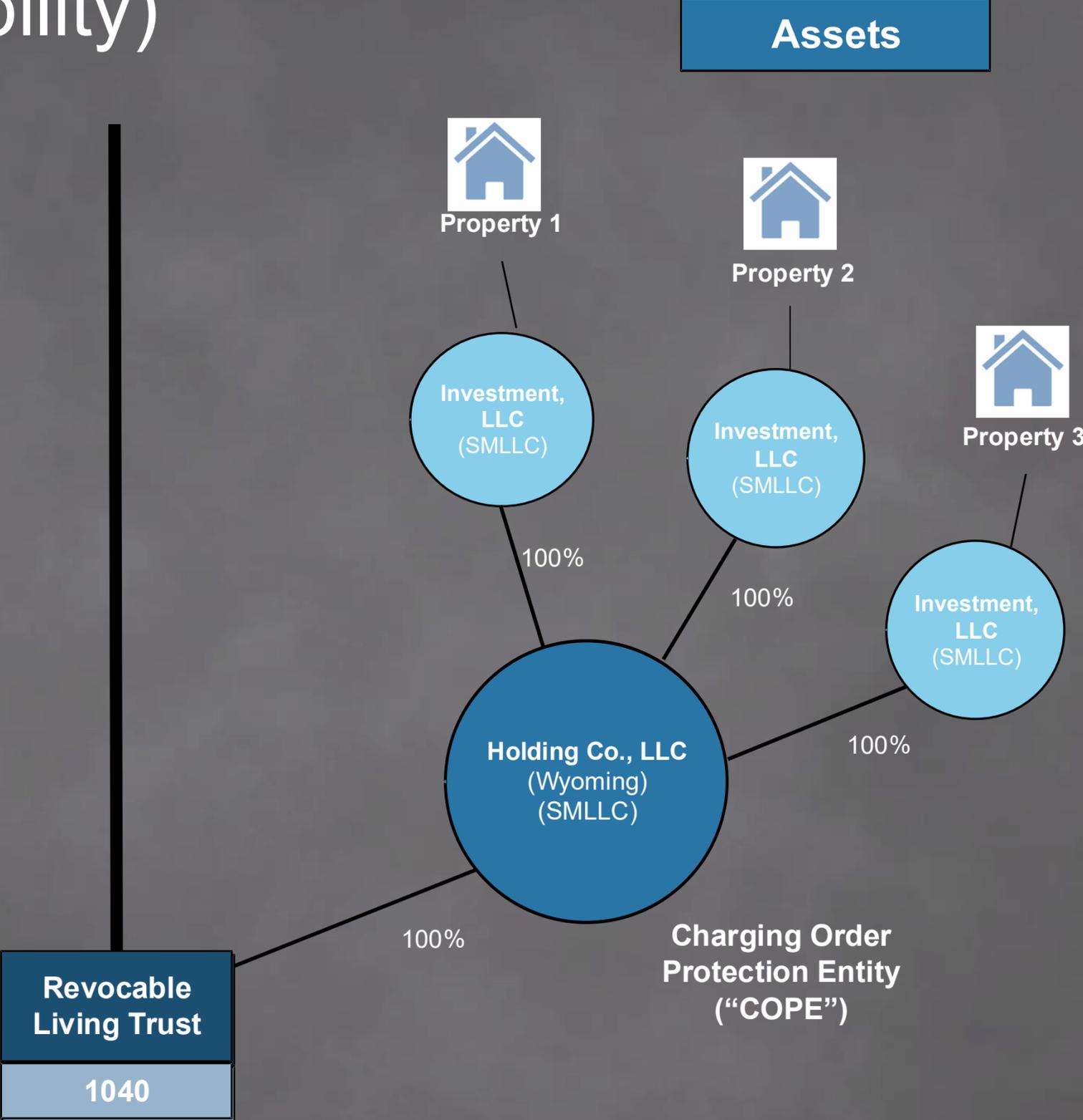
- When an investment/business has a liability and we need to protect you from your business
 - E.g., slip and fall or loose handrail at a rental property



Asset Protection (Outside Liability)

Outside Liability

- When you have personal liability and we need to protect your investments/assets from you
 - E.g., you get into a car accident on your way to the grocery store



Self-Directed Retirement Accounts

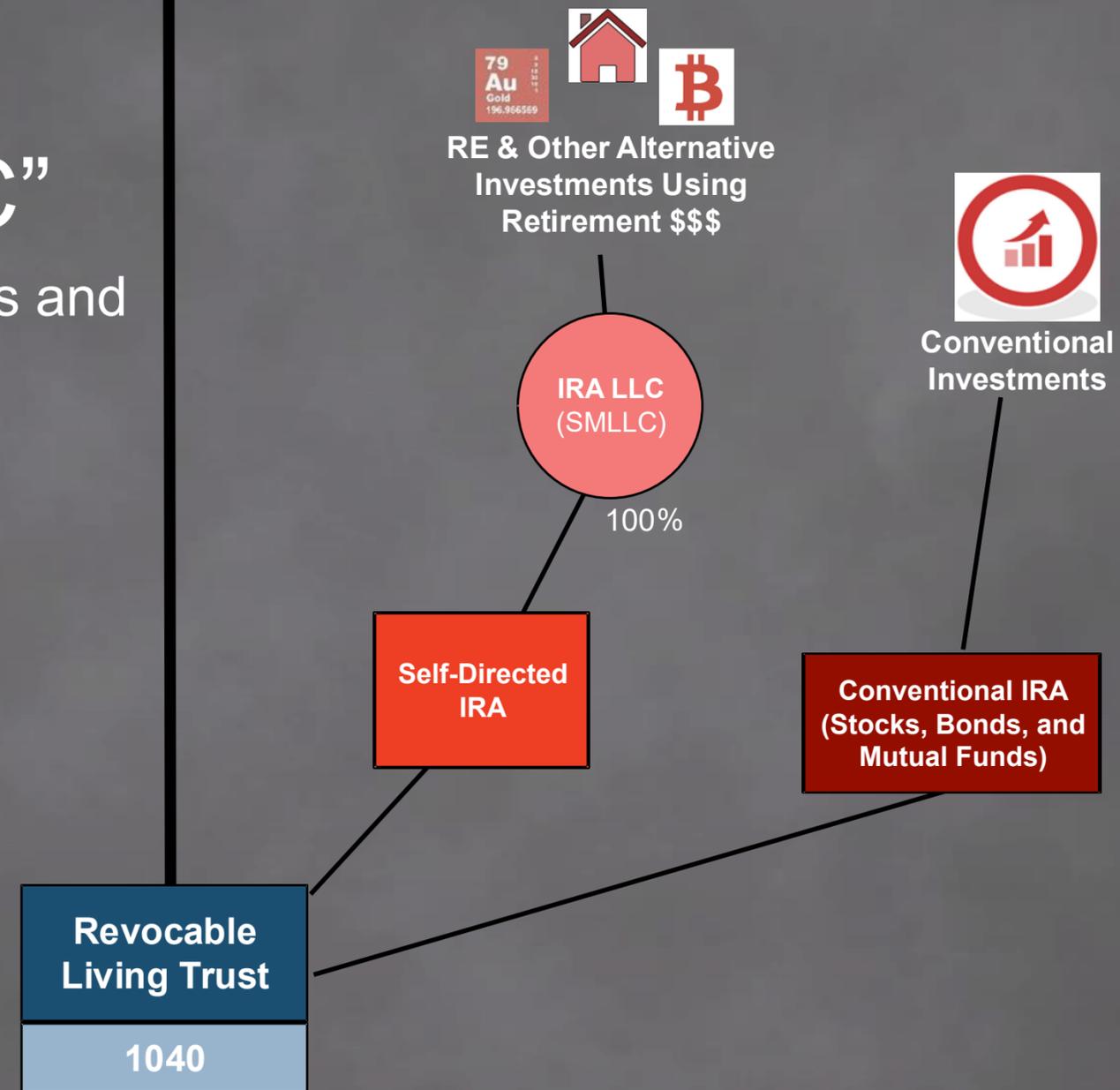
Utilizing LLCs for Retirement Planning

Assets

IRA/LLC or “Checkbook LLC”

- Conventional Custodians only allow for Stocks Bonds and Mutual Funds
- Directed IRA allows for any investment asset
 - IRA/LLCs allow you to control/manage the investments
 - IRA/LLCs require specific language in the operating agreement

Tax-Deferred & Tax-Free



What every LLC needs

- Articles of Organization
- Operating Agreement
 - Including an Accountable Plan or accountable plan language for S-Corporations
 - Including specific language for IRA/LLCs
- EIN
- Initial Resolutions / Organizational Minutes
- Annual Meeting Minutes
- Annual Reports and Renewals

If you don't have what your LLC Needs....

- You are at risk for not having adequate asset protection.
 - Ownership disputes
 - Transfer Issues
 - Tax issues
-
- Contact KKOS Lawyers (888-801-0010) and to Clean up your entities

Thank you!

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