

PROBLEM

A number of our clients are serial entrepreneurs or deeply involved in venture capital. Both of these career paths come with numerous demands as well as many opportunities and risks associated with tax planning. Without expertise and experience in tackling these complex tax issues, how can you be sure you are making the right choices for your business and your finances?

SOLUTION

Our clients are highly capable people, but they often do not have deep tax expertise or time to develop it. Through our decades of work in wealth management, we are familiar with the issues facing entrepreneurs and venture capitalists.

We have helped improve after tax outcomes by:

- ◆ Negotiating employment agreements, including stock compensation plans
- ◆ Managing stock options, including dealing with early exercise of founder options and related 83 (b) filings
- ◆ Ensuring maximum application of qualified small business stock exclusions
- ◆ Using incomplete non-grantor trusts to create state tax savings

We have helped clients focus on their strengths by:

- ◆ Managing cash flow, including commitments to privately-held companies and VC funds
- ◆ Coordinating GRAT administration and annuity payments
- ◆ Providing income tax and wealth transfer advice
- ◆ Managing diversified investment portfolios



RESULT

Even highly-competent and successful executives may not be able to navigate these complex issues and opportunities, nor do they generally want to devote the time required to become expert in tax law and tax planning alternatives. Through their dedicated team, they have access to a wealth of knowledge and experience dealing with intricate and elaborate tax scenarios. Knowing their taxes are optimized, these clients can focus their energy on what they are passionate about.

Disclosure Information:

*This presentation from Ballentine Partners was intended for general information purposes only. This case study represents the experience of a specific client of Ballentine. Their remarks did not necessarily reflect Ballentine's opinions or positions. They have not been compensated to participate in this case study. No portion of the presentation serves as the receipt of, or as a substitute for, personalized investment advice from Ballentine or from any other investment professional of your choosing. Different types of investments involve varying degrees of risk, and it should not be assumed that future performance of any specific investment or investment strategy, or any non-investment related discussion or content, will be profitable, be suitable for your portfolio or individual situation, or prove successful. A copy of Ballentine's current written disclosure Brochure discussing our advisory services and fees is available upon request or at www.ballentinepartners.com. **Please Remember:** Past performance may not be indicative of future results. Ballentine is neither a law firm, nor a certified public accounting firm, and no portion of its services should be construed as legal or accounting advice. **Please Also Remember:** If you are a Ballentine client, please contact Ballentine, in writing, if there are any changes in your personal/financial situation or investment objectives for the purpose of reviewing/evaluating/revising our previous recommendations and/or services, or if you would like to impose, add, or to modify any reasonable restrictions to our investment advisory services. Unless, and until, you notify us, in writing, to the contrary, we shall continue to provide services as we do currently.*

****Please Note: Limitations:** Please keep in mind that no two client situations, or experiences are exactly alike, and that no portion of this story should be construed that any other person will experience a certain level of results or satisfaction if Ballentine is engaged, or continues to be engaged, to provide investment advisory services.*