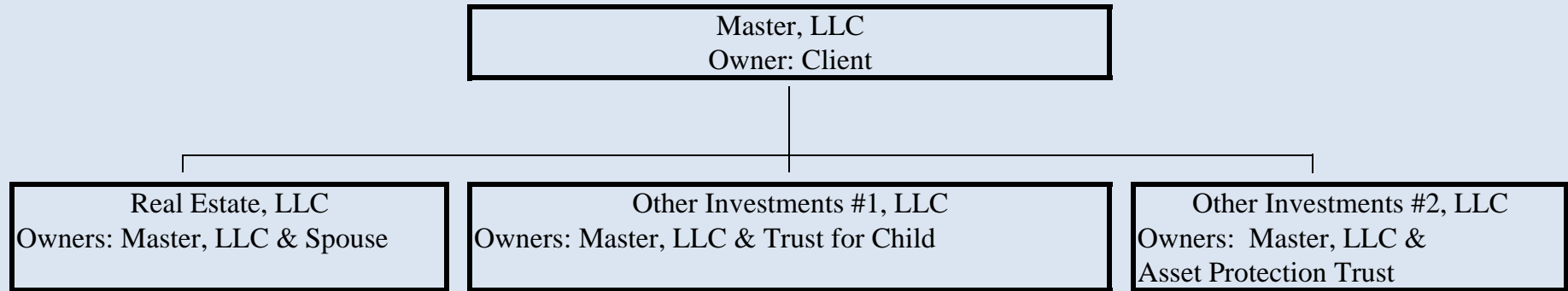


Plan with Multiple Family Limited Partnerships*



Common Objectives

- Can provide greater protection of assets than a single LLC
- Offers ability to select different joint owners for each LLC (and the underlying assets it holds)

Common Steps to Implement

- Client forms LLCs dedicated to specific investments (real estate, marketable securities, operating business interests, etc.)
- Client may use a "Master LLC" to be one of many owners (or the sole owner) of lower-tier LLCs

**Not intended as legal or tax advice and cannot be relied upon to avoid any federal tax law penalty.*

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