



Deconstruction Development Partners



CITY UP! REVITALIZATION

DECONSTRUCTION | TRAINING | ENERGY EFFICIENCY | WORKFORCE & ECONOMIC DEVELOPMENT





DONATION BENEFIT SERVICES PROGRAM

Executive Summary

The Deconstruction Development Partners, LLC, ("DDP or Consultant") is a real estate services company that can perform "donation benefit services". DDP has developed the Donation Benefit Services Program, (DBSP) that facilitates salvageable real estate, IRS approved deconstruction appraisals, arranges deconstruction and delivery of building materials donations to a reputable Global Non-profit Housing Organization, ("GNHO") that is exemption from taxation under Internal Revenue Code, ("IRC"), Section 501(c)3. This model is a sustainable method to reduce federal tax liability for any person(s) or entity. The results are significant tax-deductible donation for the Client. The IRS allows deductions to be carried forward up to five (5) years.

Through multiple trusted industry and strategic partnerships including, state and federal government agencies, certified deconstruction appraisers, within the meaning of IRC Section 170(f)(11)(e), law firms and financial institutions, the Donation Benefit Services Program is a one-stop solution for the acquisition, management, deconstruction and donation of reusable materials across the U.S.

Demolition is the practice of buildings being taken down when hazardous material generally remains. Demolition can compromise public safety by contaminating a city's ground water, air quality and producing hazardous waste in landfills. More than 79 tons of debris comes out of the average home. By diverting much of that debris to recycling and salvaging reusable building materials, up to 85% of debris can avoid being put in landfills. It's not easy to measure, but there are real environmental benefits to building disassembly and material salvage. It saves landfill space and reduces the pollution and energy consumption associated with manufacturing and production of new materials. It can reduce site impacts in terms of dust, soil compaction and loss of vegetation or ground cover.

Deconstruction is defined as building disassembly and building material salvage, which means taking apart or removing building components for donation, reuse and landfill diversion. Deconstruction involves carefully taking apart the building and removing the contents with the primary goal of maximizing reuse of salvage material, repurpose, and avoiding landfill waste. Deconstruction can replace standard demolition in a meaningful way. In some cases, deconstruction is the same cost as demolition; deconstruction adds value to the investors, developers and clients through additional federal tax deductions that can carry forward for up to five (5) years. It can be as simple as stripping out cabinetry, fixtures and flooring or as involved as manually taking apart a building brick by brick.

The IRS deconstruction tax benefit rewards the Donation Benefit Services Program Client for diverting reusable building materials from landfills and donating those materials to a qualifying GNHO. Other important components to the Donation Benefit Services Program are identifying structures for salvaged building materials, creating cost effective deconstruction procedures, working with local government to incorporate deconstruction as part of a larger economic development that aims to stabilize and revitalize

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communities or blighted neighborhoods. Deconstruction and donation also work to meet the U.S. Department of Housing and Urban Development's Economic Development Grants and Neighborhood Initiative Programs that encourage multi-faceted projects that benefit low-to-moderate income people while eliminating slums and blight.

In 2019 there were 21 cities in the U.S. that are facing bankruptcy or operate at a deficit. During this current pandemic that number of cities has almost doubled. Never before has the need for community revitalization been so great especially during a pandemic. Our holistic approach of deconstructing old and or abandoned buildings paves the way for new innovative solutions for redevelopment, urban farming, economic development, workforce development, and urban community engines to flourish.

A certified deconstruction appraisal is the valuation of a structure's building materials and equipment that can be salvaged and repurposed. This type of appraisal is typically utilized when the owner of the structure chooses to donate the building materials to a qualified GNHO and the total value of the material exceeds \$5,000. The Donation Benefit Services Program has access to a portfolio of buildings across the U.S. that have an estimated pre-appraisal value ranging from \$50,000 to exceed \$5 million. Donation Benefit Services Program is a practical and sustainable way to reduce annual federal tax liability while revitalizing a city with workforce and economic development each and every year.

DISCLAIMER

Each Client tax profile may vary substantially from the examples provided. The impact of the tax benefit may vary depending on other deductions, nature of income, Alternative Minimum Tax calculations or other factors not able to be taken into consideration in the examples provided. All potential Clients are advised to consult with their tax professionals to determine the actual impact of the tax benefit on their projected tax liability. DDP employees are not tax advisors, tax professionals nor do we offer any legal advice.



DONATION BENEFIT SERVICES PROGRAM

TO: CLIENT

FROM: DECONSTRUCTION DEVELOPMENT PARTNERS

SUBJECT: DONATION BENEFIT PROGRAM SERVICES INTRODUCTION

BACKGROUND:

Deconstruction has been recognized by the U.S. Internal Revenue Service, United States Green Building Council, EPA, U.S. Department of Treasury, Department of Housing and Urban Development and the U.S. Department of Labor since 2000. The applicable IRS Charitable Donations Publications and Topics are 506, 526, and 561.

Donation Benefit Services Program, (DBSP) is a deconstruction and tax benefit solutions program that creates sustainable deductions year after year. Deconstruction will eventually replace demolition nationally due to federal, state, county and city sustainability mandates.

DDP is the consultant with its strategic partners that will facilitate the acquisition of real estate that has significant deconstruction and donation value. DDP will arrange: (1) to have title to the real estate transferred to the Client; (2) have the real-estate appraised by a certified deconstruction appraiser; (3) professional management of the deconstruction of the real-estate; and (4) delivery of the building materials to a reputable GNHO on behalf of the Client in exchange for a donation receipt, which may be used the following year for a federal tax deduction. Potential Clients include, but are not limited to:

- W-2 Employees
- Private Companies
- Developers, CPA firms, Tax Attorneys, Wealth Managers, and Hedge Fund Managers who want to save themselves or their Client's money on income tax liability
- Clients with capital gains
- Clients who need a 4-to-1 tax deduction strategy \$50,000 to \$5,000,000.



CLIENT FEE EXAMPLE:

The minimum Donation Value is \$50,000. The fee is twenty-five percent, (25%) which is \$12,500. If the Client engaged today, DDP would identify a property, begin the title and legal purchase process, transfer the property to the Client. Inside of one year and one day a certified deconstruction appraisal process. Deconstruction will normally occur within one year of the closing. After one-year and one day of ownership the Client can achieve maximum donation value.

SUMMARY:

- Engagement Year: Purchase the real estate.
- Hold: Client holds the real estate for one-year and one day for maximum value, per IRS guidelines.
- Tax Season: Tax benefit of the donation material is applied to their next tax return.
(The IRS allows each donation transaction deduction to carry forward up 5 years.)

DONATION BENEFIT SERVICES PROGRAM SEASON:

- Year round. We take Clients all year round as long as the Client holds the real estate for one year and one day. The individual, married couple, company, or entity can file an extension with your tax professional if necessary.
- All Clients must have engaged the contract and wire funds one year and one day of when they would like to utilize the tax deduction strategy.

FACTS:

To learn more about the IRS non-cash donation programs please refer to these links. IRS Charitable Contribution Tax Topic 506, and Publications 526, and 561.

Topic 506 – Charitable Contributions | www.irs.gov/taxtopics/tc506.html

Publication 526 – Charitable Contributions | www.irs.gov/publications/p526/ar02.html

Publication 561 – Qualified Appraisals | www.irs.gov/publications/p561/ar02.html

RESEARCH + CREDIBILITY REPORTS AVAILABLE UPON REQUEST:

PATH Partnership For Advancing Technology in Housing www.pathnet.org

U.S. Department of Housing and Urban Development | HUD Deconstruction Guide

U.S Department of Treasury Inspector General | Opinion Letter



U.S. Environmental Protection Agency | Feasibility Study

The Delta Institute 2019 | St. Louis Deconstruction Market Assessment

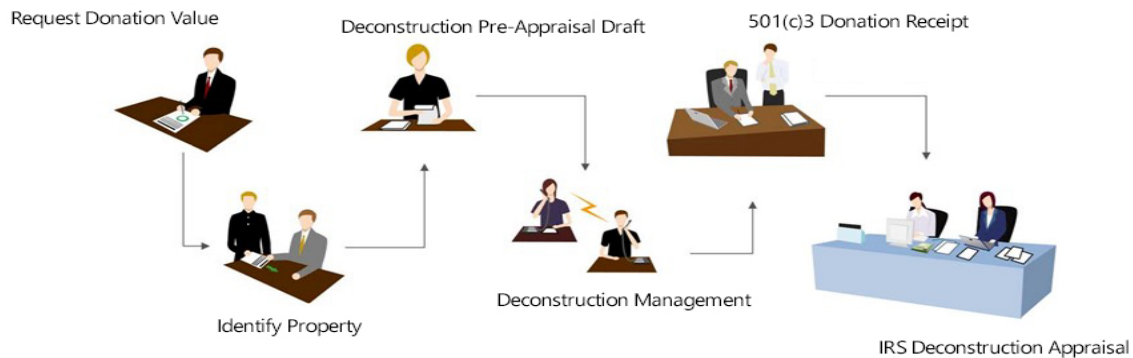
Valensi & Rose | Deconstruction Industry Opinion Letter

Prime Accounting Solutions | CEO and Founder Support Letter

Build Reuse www.buildreuse.org

DONATION BENEFIT SERVICES PROGRAM PROCESS

- Client executes Client Intake Form and NDA in the Marketing Material
- Client would then execute the Master Client Service Agreement, ("MCSA")
- Escrow Account is set up, executed and Client wires the DBSP fee
- REAL ESTATE ACQUISITION: Identify and acquire the Client's real estate for desired Donation Value
- PRE-APPRAISAL: Estimate the donation value of the real estate building materials
- INSURANCE: General Liability is included in the DBSP fee
- DECONSTRUCTION: Contractor is hired. Labor begins
- LOGISTICS: Transportation of the building materials to a recognized 501(c)3
- DONATION ADMINISTRATION: Receipt of GNHO donation materials, donation receipt acceptance letter and IRS form 8283, and the official Certified Deconstruction Appraisal



Donation Benefit Program Services has a fee of twenty-five percent, ("25.00%") of the Client's desired donation value to yield four, (4) times return.

AUDIT PREPAREDNESS POLICY

Clients can rest assured that DDP and its strategic partners will do everything in that power to prepare in the unlikely event of an audit. Some audits are automatic and are not a reflection of bad practice. Example: IRS may trigger an audit for any donation value of \$500,000 or more. Sometimes the IRS will move forward on an audit. In any event, DDP and its strategic partners will be ready to defend, support and negotiate any audit results at no additional cost to the Client.

RECOURSE POLICY

Should there be an error or an audit that needs legal representation, the DDPs certified deconstruction appraisers will assist in the audit at no charge to the Client. From a legal perspective DDP has an audit legal defense fund to represent any DDP Client that needs legal services regarding the Donation Benefit Services Program at no cost to the Client. Legal Services will be provided by AV rated and well-respected law firm, Valensi & Rose, PLC, located at Century City, California.

FAQs

- **Who and When can I use the DBSP?**
 - Individuals, Married Jointly, Capital Gains, ROTH Conversions, Corporate, Advanced Tax Planning
- **What happens if someone gets hurt on the property?**

General Liability insurance comes with your one-time fee. The model, project and real estate is double insured. First by our Insurance provider for General Liability, then a second time with the Deconstruction Contractor that has their own insurance like any city permitted construction site.



- **What happens if I get audited?**

DDP and your certified deconstruction appraiser, will assist in any matter in question. DDP has a three audit preparedness safety measures and do not anticipate any IRS audits under \$500,000. Once a donation value is \$500,000 or more an IRS audit can be triggered. DDP and its strategic partners are prepared for this. If legal representation is needed for the client DDP has arranged for Valensi & Rose to represent any of our clients at absolutely no cost to the client.

- **What do you do with property afterwards?**

The real estate that goes back to DDP affiliate to develop the property in a meaningful way to support and revitalize the community. Each community is rid of the vacant property that has likely been there for decades and is redeveloped into new residence, commercial, school, park, urban or vertical farm or industrial structure depending on location. If a Client is interested in our real estate developments, there is opportunity. Clients can receive ten percent ownership, (10%) in the redevelopment business operations of their donation value real estate purchase at no additional cost.

- **Who's managing the accounting?**

There are three entities managing and supervising the accounting. The escrow company will manage the accounting of the funds used for the donation benefit services. The certified deconstruction appraiser will keep accounting of the materials, proper forms, and required under IRC Section 170 (f) documents. The final step in making sure our accounting is at the best practice is the firm Cohn Reznick. Their firm will review and vet each transaction from the prospective of an audit to make sure we have done everything to the letter to obtain your desired donation value.

- **What happens if I get a government or legal notice regarding the property?**

This may happen from time to time. If you do receive such a notice, simply forward to DDPs address: 6 Cardinal Way, #900, St. Louis, MO 63102 and or send via email to info@ddp-corporation.com and DDP will take care of it at no cost to the Client.

- **How can I track the progress?**

DDP will send quarterly updates via email. Progress rate varies. Sometimes the process can be completed in one year and one day. Other times it can take up to three years if it's a larger structure or high-rise and DDP purchases from the city or school district. These transactions take longer due to municipal requirements.

- **Can I be a part of the development opportunity?**

Yes. DDP has a plan for the redevelopment before the structures are deconstructed. As long as the Client understands and accepts our model, design, build and operation we're always open to having a conversation about participating in CityUp! Revitalization. To learn more please feel free to contact us at info@ddp-corporation.com or info@cityup-stlouis.com



FEE SCHEDULE

Donation Benefit Services Program fee is twenty-five, (25%) of the Client's Donation Value. Values vary at any increment. Please consult with your tax advisor to determine the best Donation Value for you.

- \$50,000 Donation Benefit = Fee of \$12,500
- \$100,000 Donation Benefit = Fee of \$25,000
- \$250,000 Donation Benefit = Fee of \$62,500
- \$500,000 Donation Benefit = Fee of \$125,000
- \$750,000 Donation Benefit = Fee of \$187,500
- \$1,000,000 Donation Benefit = Fee of \$250,000

Donation Benefits Services Program values can be managed up to \$5M in a single year. Any Donation Value above \$5M would have to be customized to fit the Client's needs.



TAX REDUCTION STRATEGY WITH DONATION BENEFIT SERVICES PROGRAM

Client with \$400,000 Joint Taxable Income

Would you be interested in lowering your income tax burden through a create public-private partnership? In the example below, a client will participate in a donation benefit services program to improve the economic development of certain US cities while also lowering their tax burden through effective charitable donations. Here is how this strategy can be accomplished:

TAXABLE Income on Form 1040-Personal Return {Married Filing Jointly}	\$ 400,000
(Federal Marginal Tax Bracket - 32%)	
Total Federal Taxes Due 2023	\$ 85,664
<u>Total State Taxes Due 2023 {Assume 6% Rate}</u>	<u>\$ 24,000</u>
TOTAL OUT OF POCKET TAX LIABILITY	\$ 109,664

TAX REDUCTION STRATEGY WITH DONATION VALUE BENEFIT

DONATION BENEFIT SERVICES PROGRAM (DBSP) Contract Fee	\$ 50,000
Creates Donation Benefit Value	\$ 200,000
TAXABLE Income on Form 1040-Personal Return for 2020	\$ 400,000
Total Itemized Deductions	\$ 200,000
<u>Adjusted Taxable Income</u>	<u>\$ 200,000</u>
Total Federal Income Taxes Due 2023 {Federal Marginal Tax Bracket - 24%}	\$ 34,800
<u>Total State Taxes Due 2023 {Assume 6% Rate}</u>	<u>\$ 12,000</u>
TOTAL TAXES WITH DBSP STRATEGY	\$ 46,800

DONATION BENEFIT SERVICE PROGRAM (DBSP) SUMMARY

TAX SAVINGS	\$ 62,864
DBS Contract Fee	\$
50,000	
<u>NET BENEFIT TO CLIENT AFTER DBS Contract Fee</u>	<u>\$ 12,864</u>

Internal Rate of Return (IRR) to the Client	25.7%
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In this particular client's scenario, the DDP DBS program causes the client to keep almost \$13,000 in pure tax savings after subtracting the contract fee. This one-time tax strategy equates to a 25.7% Internal Rate of Return (IRR) on the client's money. This example assumes tax rates based on the 2023 tax year. The calculations provided in this example were from e3 Tax, LLC and anyone considering participating in the Donation Benefit Services Program is encouraged to seek the guidance of their own tax professional. Actual results for a client's financial picture will vary based on the type of Income earned and the potential for various tax deductions to be enhanced based on the addition of non-cash charitable deductions.

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STRATEGIC PARTNERS



e3 ConsultantsGroup is an organization created to challenge the status quo as to how Americans are educated about money and finance related decisions. We want to add value to the lives of individuals, families and entrepreneurs in all areas of their personal and business economy. Our business model is designed to help our clients, staff, and advisors “think differently” about their financial picture. e3 ConsultantsGROUP is a holding company that oversees our activities in the following areas:

e3 Wealth oversees \$500+ million in assets and provide a family office model to individuals, families and business owners at all levels of net worth. We provide clients an Integrated Resource Network where they have access to almost any service that deals with money: investments, insurance solutions, income tax preparation/strategies, legal, mortgage/debt management, employee benefits, Social Security & Medicare solutions, cash flow strategies, and privatized banking alternatives.

e3 Tax is our in-house tax department serves individuals, families and business owners in the areas of income tax preparation, accounting, bookkeeping, auditing, business consulting, and cash flow management. e3 Tax boasts a staff of 20 tax professionals including six Certified Public Accountants and three Enrolled Agents. e3 Tax serves over 2,500 individual and corporate clients. e3 Tax is looking to expand through strategic partnerships, joint ventures, and acquisitions across the country to create a LOCAL to REGIONAL to NATIONAL footprint.

e3 Real Estate combines its resources in the wealth and tax arenas to consult with real estate entrepreneurs in the following areas: cash flow strategies, income tax minimization, financing options, private lending opportunities, strategies regarding the purchase and sale of investment properties (residential and commercial). e3 Real Estate has access to an integrated resource network of financial professionals that assist entrepreneurs with entity creation, asset protection, and overall estate planning.



True Title is led by industry veterans John Duckworth, John Banjak, and Mark Mottaz and has closing offices throughout the St. Louis Metropolitan Area. True Title is underwritten by Old Republic National Title Insurance Company and Chicago Title Insurance Company, two of the largest and most respected title insurers in the country. As a result, your client can rest assured that we are equipped to handle any transaction — no matter the size and complexity — in both the residential and commercial markets.

John Duckworth is the president and managing partner of True Title Company, LLC, a full service residential and commercial title agency based in Clayton, Missouri, with operations in Missouri and Illinois. He received a BS in Marketing and BA in Spanish from the University of Missouri. Mr. Duckworth is a distinguished veteran of the title insurance industry; he has served on the education committees for both the Missouri and Kansas land title associations and served on the Board of Directors for the MLTA. He is a regular instructor for continuing education programs in the real estate & title industry, and he also prepared the Study Guide for the Missouri Department of Insurance Title Insurance Producer's Examination, the accepted study guide for new title professionals across the state of Missouri. Prior to his beginnings in the title industry, Mr. Duckworth worked in Prague, Czech Republic as a global networking consultant for a venture capital firm. In that position, he helped locate start-up software firms for investment, and manage these firms' entries into foreign markets around the world.

John T. Banjak, Esq., Principal & General Counsel, a graduate of Washington University School of Law and Indiana University School of Business with over twenty years of diverse legal and business experience in the areas of real estate, title insurance, banking and general business transactions. As a respected title attorney well-versed in all aspects of real estate law, particularly in settling competing claims of ownership and control over real property, John serves as a consultant to various real estate professionals, including his peers in the legal community. He has legal expertise in the following subject areas:

Commercial Real Estate Development, Municipal Zoning Applications/Compliance, Real Estate Financing, Including Public/Private, Commercial Title Insurance Underwriting, Condemnation, Construction Financing, Disbursing & Lien Laws, Quiet Title Actions, Tax Sale Properties, Foreclosures, and General Title Curative.





Habitat For Humanity is the name of an international non-profit organization, which operates across the globe since 1976, building affordable houses for people in need. Established by Fuller family, Habitat has already managed to help almost 30 million people throughout the USA and 70 other countries of the world.



Meaning and History

The visual identity of the non-profit organization hasn't been changed since the date of its creation, in 1976. And today it still looks actual and meaningful, as uses a simple and calm color palette and symbols, which perfectly reflect its purpose and character.

The Habitat for Humanity logo is composed of a very recognizable emblem and a wordmark, placed on its rights the wordmark is set in two levels, with "Habitat" enlarged and placed above "for Humanity" in smaller letters.





From our origins in 1919, an innovative and client-centric culture has flourished at Cohn Reznick. We believe that this mindset defines us in many ways. First, we have an affinity for our clients — we understand your drive. Second, we recognize leadership — talent shapes the direction of the Firm. And third, we view our success as a call to action — a means to improve our communities, promote beneficial legislative policies, and progress the high standards of the accounting profession.

- Our position in the industry is notable. Today we rank among the largest accounting, tax and business advisory firms in the United States.
- With a team of over 3,000 and our extensive footprint in 25 cities with international reach through global subsidiaries and Nexia International, we can effectively mobilize to serve you on a local, regional, national, and international basis.
- The breadth and depth we represent in each of our practice areas can be leveraged on demand to address your enterprise initiatives or to advance distinct opportunities.

The ability to scale is matched by Cohn Reznick's commitment to each client on an individual basis. Working with us means you work directly with our partners. A hands-on, consultative team and technical experts will respond to the intellectual needs of your organization, create a proactive service experience, and focus on setting and attaining goals. Learn more about our culture, dedication to leadership, diversity and community service.

DIVERSITY & INCLUSION

If you are a client, you benefit from our best ideas when CohnReznick maintains an inclusive, multi-dimensional firm culture. Our diverse viewpoints will help to drive growth, innovation, and value for your company. If you're an employee, the unique beliefs, backgrounds, ways of thinking, talents, and capabilities that make you who you are will be recognized and leveraged as strengths.



COMMUNITY INVOLVEMENT

Creating opportunities for our communities is not just a goal for CohnReznick. It's a core component of our mission statement. Whether it's conducting charitable giving programs in our neighborhoods or supporting national charities in fulfilling their missions, CohnReznick is active. What do you care about? Let's make a difference.





INDUSTRY LEADERSHIP

Leadership means taking a direct role in shaping the industries we serve and the accounting practices we follow. Whether communicating our viewpoint on proposed governmental policies, providing guidance to address new accounting pronouncements, or serving on a panel of experts at a national industry conference, CohnReznick takes a leadership role in creating the pathway that moves our client businesses ahead.

A Century of Moving Forward, Giving Back

When Julius H. Cohn opened a small accounting firm in Newark, New Jersey in 1919, he never would have imagined that, over 100 years later, the firm bearing his name would grow to become one of the top advisory, assurance, and tax firms in America.

In 2019, CohnReznick celebrated “100 years of moving forward and giving back”, we continue to follow the guiding principle that Julius Cohn first established more than a century ago: “If you do your best to serve faithfully your community, your clients, and your associates, success will most surely follow.”

To us, moving forward means guiding real estate investors and developers through the complexities of tax credit financing – helping their project become a reality. It means working with entrepreneurs to capitalize on the business opportunities of emerging industries like [cannabis](#), [digital technology](#), and [renewable energy](#). And moving forward means managing an efficient, transparent deployment of government funds to help people and communities [recover from a natural disaster](#). Moving forward means doing what it takes to help our clients, and our people, achieve their vision.

Giving back. A driving force within the Cohn Reznick culture is the desire to give back to our communities as well as the charitable and educational organizations that serve their people. As such, CohnReznick has a long history of community involvement and fundraising to support those in need. Whether through the auspices of the Cohn Reznick Foundation, Cohn Reznick CARES, or through an impromptu effort initiated from one of our local offices, we are steadfast in continuing our [legacy of community service](#) and making a real difference whenever and wherever we can.

Serving global, national, regional, and private concerns requires us to remain nimble and responsive to changing needs – at times bringing in highly specialized capabilities to augment our audit, tax, and advisory services. While Cohn Reznick Affiliated Companies are independent, they share our same commitment to excellence and an entrepreneurial approach.



Our Firm

Established over 60 years ago, Valensi Rose is a leading Los Angeles law firm with a reputation for counsel that is creative, tenacious—and most of all—effective. We provide clients with innovative yet pragmatic solutions, focused on achieving their business and personal goals.

Our clients get the benefit of full-service, expert collaboration among specialists throughout our practice areas. We handle multiple needs across several disciplines without having to bring in other lawyers, providing a tremendous strategic advantage to our clients, in addition to keeping legal costs down. Our core values—trust, teamwork, and dependability—are at the heart of who we are and how we interact with our clients and colleagues every day.

- **CREATIVE**
We use our sophistication and expertise to craft inventive solutions that stand up to today's real-world challenges.
- **TENACIOUS**
As vigorous advocates of our clients' interests, we dig deep to solve problems with practical solutions.
- **EFFECTIVE**
As business consultants and advisors, we are dealmakers. We focus on effective outcomes that realize our clients' business and personal goals.
- **VALUE-DRIVEN**
We couple legal sophistication and quality representation with a reasonable fee structure to provide exceptional value.



Tax and Wealth Planning

At Valensi Rose, the Tax and Wealth Planning Group knows that while minimizing taxes is critical, you don't want to lose sight of your overall business objectives. We are vigorous advocates of our clients' interests, digging deep to address issues with creative, yet practical, real-world solutions. By thoroughly understanding our clients' personal and business goals, we help them achieve their ambitions in the most tax-efficient manner possible.

We work with clients to create a comprehensive plan and provide clarity, inventive solutions, and proactive advice. We are skilled in tax matters that apply to business owners, entrepreneurs, and individuals throughout the business lifecycle:

- From start-up ventures to established enterprises
- From initial capitalization to sales, mergers, acquisitions, and recapitalizations

Clients get the benefit of collaboration between senior lawyers with deep expertise across all our areas of practice. As team players, we work collaboratively with our clients' other advisors, leveraging our expertise in a way that does not duplicate efforts, but rather enhances the outcomes. Our areas of practice include:

- Federal Income Tax Planning
- Federal Estate and Gift Tax Planning, Probate, and Trust Administration
- State and Local Tax Planning
- International Tax Planning
- Tax Dispute Resolution/Litigation

SUCCESSFUL OUTCOMES

- Defeated IRS attempt to assess over \$500 million in estate tax. A complete victory for the estate.
- Assisted clients in using IRS-approved estate planning technique to transfer a portion of the family business, worth several hundred million dollars, to their children with zero gift tax.
- Saved famous rock star \$1 million in resolution of IRS tax dispute.
- Enabled a parent to lend \$30 million to a trust for a child through creative life insurance planning. The funds were used to purchase a \$180 million life insurance policy on the child for the benefit of their grandchildren. Less than \$1 million of gift tax exemption was used.



CLIENT INTAKE FORM:

Name: _____ Email: _____

Name: _____ Email: _____

Address: _____

Phone: _____ Mobile: _____

CLIENTS:

Taxpayer Entity #1: _____

Taxpayer Entity #2: _____

(Only necessary when filing Married Separately)

What amount of deduction are you seeking? (Minimum is \$50,000) _____

NOTICE

Everyone's or entity's tax profile may vary substantially from the examples provided and the impact of the tax benefit may vary from other deductions, nature of income, Alternative Minimum Tax calculations or other factors not able to be taken into consideration in the examples provided. All potential clients are advised to consult with their tax professionals to determine the actual impact of the tax benefit on their projected tax liability. Additional information may be required.

I hereby acknowledge that I have been advised to review the program presented with my financial and tax advisors. I have reviewed the program and its rewards and risks with my advisors. I warrant that I understand those rewards and risks and the fees and charges for the program do not constitute a financial burden to me if lost in their entirety.

Client Signature: _____ Date: _____

Client Signature: _____ Date: _____



DISCLAIMERS

Consultant is not a United States Securities Dealer or Broker or U.S. Investment Adviser and does not undertake to provide any advice, recommendations, financial structure or provide any services that would require such licensing. Consultant represents and Client acknowledges that Consultant is not a financial advisor or tax consultant. Client acknowledges that each individual's tax profiles may vary. The "Consultant" is not a law firm and no employee of DDP is an attorney admitted to practice in any state. Client acknowledges that Client has not disclosed, and Consultant has not requested information concerning Client's tax profile. The "Consultant" is not offering you legal advice and you agree that the preprinted forms are not legal advice. Consultant has advised Client to consult a licensed attorney qualified to review this contemplated transaction on your behalf.. By initialing you indicate that you understand this paragraph; and you have had the opportunity to consult with an attorney of your choice, or you have chosen not to consult with an attorney.

Client(s) Initials: _____

Client acknowledges that Consultant has made no representations regarding the specific application of any tax benefits to Client, has not provided Client with tax advice and that Client will rely exclusively on Client's other professional advisors for any tax or financial advice concerning the applicability or value of any tax benefits to the Client. Employees of "Consultant" are prohibited from giving you financial, legal or tax advice. The "Consultant" is not offering you financial or tax advice and you agree that the preprinted forms are not financial or tax advice. If you have questions, you should consult a licensed attorney qualified to review this contemplated transaction on your behalf. By initialing you indicate that you understand this paragraph; that you have not relied on any financial or tax advice from Consultant; and that you have had the opportunity to consult with an attorney or other professional of your choice, or you have chosen not to consult with an attorney or other professional.

Client(s) Initials: _____

Federal and State Laws may permit you to rescind this document within certain time limits. Consult an attorney if you have any questions. By initialing you indicate that you understand this paragraph; and that you have had the opportunity to consult with an attorney of your choice, or you have chosen not to consult with an attorney.

Client(s) Initials: _____

"Consultant" is NOT a "Foreclosure Consultant" as Cal. Civ. Code §2945 et seq. or other applicable state or federal law or regulation defines that term or similar terms. By initialing you indicate that you understand this paragraph.

Client(s) Initials: _____

Each individual's or entity's tax profile may vary substantially from the examples provided and the impact of the tax benefit may vary from other deductions, nature of income, Alternative Minimum Tax calculations or other factors not able to be taken into consideration in the examples provided. All potential Clients are advised to consult with their tax professionals to determine the actual impact of the tax benefit on their projected tax liability. Additional information may be required. By initialing you indicate you understand these paragraphs.

Client(s) Initials: _____

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MUTUAL NDA/NCA

This Non-Circumvention / Non-Disclosure Agreement ("NDA" or "Agreement") hereby offered by DDP and entered into by and between Client ("Receiving Party") and Consultant ("DDP" or "Disclosing Party") (collectively, the "Parties") as of the first date any person signing as Client signs below. *This document must be returned with the Client Intake Form and Disclaimers.*

1. CONFIDENTIALITY. The term "Confidential Information" as used herein, encompasses all forms of communication whether written, oral, electronic or other form or format. Information includes, but is not limited to, a Disclosing Party's financial information, data, materials, ideas, concepts, know-how, patents, patents pending, trademarks, trade-names, service marks, mask rights, techniques or methodologies relating to businesses, construction processes, financings, financing contacts, financing structures, construction plans, construction contracts, construction contacts, financing materials, novels, writings, scripts, treatments, synopsis, podcasts, social media, media, emails, text messages, books, short films, trailers, videos, strategies, movie scripts, trade secrets and technology (including but not limited to Zero Net Energy technology). Such Information also includes, but is not limited to, any notes, analysis and other documents prepared by Disclosing Party or any person or entity on Disclosing Party's behalf, which is based on or is derived from Confidential Information. For purposes of this Agreement, Information does not include (i) Information, which is or becomes generally available to the public other than by disclosure by either Party, (ii) Information which was available to or in the possession of the Receiving Party on a non-confidential basis prior to its disclosure under the Agreement, (iii) Information which the Receiving Party can reasonably demonstrate was within its possession in tangible form prior to the disclosure by the Disclosing Party, or (iv) Information that the Receiving Party received from a third party who was not under an obligation to preserve the confidentiality thereof, whether prior to, contemporaneous with, or subsequent to the execution of this Agreement.

As a condition of receiving or observing such Confidential Information by visual or any other means, Receiving Party agrees to use the Confidential Information for the sole and exclusive purpose of evaluating a potential business relationship with DDP and for evaluating DDP's performance of its work for Client. Receiving Party will use best efforts to prevent the disclosure of Confidential Information to any other person or entity unless such person or entity is approved in advance writing by Disclosing Party and such person(s) signs a separate copy of this or another DDP-approved non-disclosure agreement. Receiving Party will make their best efforts to ensure Recipients and parties getting Confidential Information from Recipient shall not use any of the Confidential Information for Recipient's own account, benefit or gain or for the benefit of any third party. These restrictions shall not apply to information, which becomes publicly available through no fault of Recipients, or is required by law or a court of competent jurisdiction to be disclosed, provided that Recipient uses its best efforts to limit any such disclosure to the smallest degree permitted by law. If there are any time limitations according to governing law on the length of time this NDA or any part thereof are enforceable, this NDA shall automatically be revised to the longest time period of enforcement permitted thereby.



Recipients shall use the same degree of care to avoid disclosure, publication or dissemination of the Confidential Information that Recipient employs with similar confidential information of its own which it does not desire to disclose, publish or disseminate, provided that Recipient shall at all times use at least reasonable care to prevent the disclosure, publication or dissemination of the Confidential Information.

2. NON-DISCLOSURE/NON-CIRCUMVENTION. Receiving Party agrees to a Non-Disclosure/Non-Circumvention without the prior written consent of the Disclosing Party, the Receiving Party will not disclose any Information to any other person or entity and shall include, but not be limited to, any other broker, financial broker, bank, lender, lending institution, individual investor, equity investor, governmental entity (unless compelled via operation of applicable law, rule or regulation, or order of a court or agency having jurisdiction over the Receiving Party). For purposes of this Agreement, this paragraph will not apply to any disclosures that either Party makes to its directors, officers, employees, advisors, agents and representatives (herein collectively referred to as "Representatives" on a need-to-know basis and solely for the purpose of evaluating and conducting business between the Parties. Each Party is responsible for informing its Representatives that such Information is confidential and/or proprietary and the terms of this Agreement. In the event that a Receiving Party or any of its Representatives is legally compelled to disclose any Information of the Disclosing Party, the Receiving being compelled to disclose will provide the Disclosing Party with written notice of such required action at least fifteen (15) days prior to the required action so that the Disclosing Party may seek a protective order or other appropriate remedy in law or equity.

3. PUBLICATION. Neither Party will advertise or publish the fact that the Parties are evaluating a possible business relationship and have entered into this Agreement without prior written consent from the other Party.

4. INTELLECTUAL PROPERTY RIGHTS. Trademarks & Trade Names. Receiving Party shall not use the name of the other party in any news release, public announcement, advertisement or other form of publicity without the prior written consent of the DDP. DDP is hereby granted permission to use name in of Client in promotional materials for the sole purpose of identifying Client as having used DDP's services.

5. DISCLOSURE. Receiving Party Disclosure by each party hereto of the Confidential Information of the other party may be made only to employees, agents or independent contractors who have a specific need to know such information in connection with analyzing the proposed transaction and DDP's work for Client and have obligated themselves to hold such Confidential Information in strict trust and confidence and otherwise to comply with the terms of this Agreement. Receiving Party agrees to diligently monitor each such person and, upon request by the other party hereto, to promptly furnish to the requesting party a certified list of the receiving party's employees, agents, and independent contractors having had access to such Confidential Information. Receiving Party agrees to inform any of their representatives to whom they transmit Confidential Information of the confidential nature of the Confidential Information and the confidentiality obligations set forth in this Agreement, to cause their own representatives to observe the terms of this Agreement, and to be responsible for any breach of those obligations by any such



representatives. Receiving party agrees that Confidential Information received hereunder shall not be used for receiving party's (or its representative's) personal benefit, including not trading in the issuer's securities after receiving such information.

6. RETURN OR DESTRUCTION. Upon a disclosing party's request, the receiving party shall promptly deliver to the disclosing party or destroy all written Confidential Information and any other written materials without retaining, in whole or in part, any copies, extracts or other reproductions (whatever the form or storage medium) of such materials, and shall certify the destruction of such materials in writing to the disclosing party. Notwithstanding the foregoing, each party and its respective representatives shall be authorized to retain one copy each of Confidential Information to comply with such persons' document retention policies and procedures and standard industry practice.

7. BREACH. Each party hereby acknowledges and agrees that in the event of any breach of this Agreement by Receiving Party, its subsidiaries, representatives, employees or advisors or anyone else the Confidential Information is shared with, including, without limitation, the actual or threatened disclosure of a Disclosing Party's Confidential Information without the express prior written consent of the disclosing party, the disclosing party will suffer irreparable harm and injury and no remedy at law will afford it adequate protection against, or appropriate compensation for such injury. Accordingly, each party hereby agrees that in any such event the other party shall be entitled to seek, in addition to monetary damages, specific performance of a receiving party's obligations under this Agreement, as well as such injunctive relief as may be granted by a court of competent jurisdiction. If either party employs attorneys to enforce any rights arising out of or relating to this Agreement, the prevailing party shall be entitled to recover reasonable attorneys' fees and costs.

8. TERM. This Agreement will continue in full force and effect for so long as the Parties continue to evaluate business relationships or to work together and for a period of eighteen (18) months thereafter unless earlier terminated by the mutual agreement of the parties. In any event, however, the obligations of each party to maintain the confidentiality of the Confidential Information it has received under this Agreement shall continue indefinitely.

9. FUTURE PRODUCTS. Each party hereby acknowledges that the other party may now market or have under development products or services which are competitive with products or services now offered or which may in the future be offered by the other party, and the parties' communications hereunder will not serve to impair the right of either party to independently develop, make, use, procure or market products or services now or in the future which may be competitive with those offered by the other, nor require either party to disclose any planning or other information to the other, so long as such actions are not in breach of this Agreement.

Client Name / Signature: _____

Client Name / Signature: _____