



Notes:

\* LPP is artwork, jewelry, paintings, etchings, collectibles, and rare manuscripts.

\*\* Wealth replacement features a today gift of property to the charity; the resulting tax savings are sufficient to purchase an equivalent value life policy for the estate.

GENERAL NOTE: If property is owned corporately, then the above holds except you can add benefits of Capital Dividend Account and Refundable Dividend Tax on Hand (RDTOH).