

# ESOPs: The Overlooked Option for Business Liquidity and Succession

**Date:**  
Thursday, May 10, 2012  
7:45 a.m. - 11:30 a.m.

**Location:**  
GrayRobinson, P.A.  
301 East Pine Street, Suite 1400  
Orlando, FL 32801



GRAY | ROBINSON  
ATTORNEYS AT LAW

NasonYeager  
ESTABLISHED 1960



## Who Should Attend

Business owners, accountants, financial advisors, insurance professionals, bankers or any professional who would like to learn more about the benefits of Employee Stock Ownership Plans.

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## Parking

Parking is available in the garage at 302 East Pine Street and will be validated.

## How to Register

RSVP to 407-244-5697 ext. 8971 or email  
orlandorsvp@gray-robinson.com

This program has been submitted for continuing education credits.

**Advertisement**

## Agenda

<b>7:45 a.m.</b>	<b>Registration and Networking Breakfast</b>	<b>10:00 a.m.</b>	<b>Break</b>
<b>8:20 a.m.</b>	<b>Welcome Remarks</b> <i>Daniel M. Zugell, CLU, ChFC, LUTCF, Business Transition Advisors, Inc.</i>	<b>10:15 a.m.</b>	<b>ESOP Income &amp; Transfer Tax Benefits</b> <i>Domenick R. Lioce, Esq., Nason, Yeager, Gerson, White &amp; Lioce, P.A.</i>
<b>8:30 a.m.</b>	<b>ESOP Basics</b> <i>Roy A. Farmer, II, Business Transition Advisors, Inc.</i>	<b>10:45 a.m.</b>	<b>ESOP Company Control &amp; Governance</b> <i>Michael J. Canan, Esq., GrayRobinson, P.A.</i>
<b>9:30 a.m.</b>	<b>Structure and Financing Sales to an ESOP</b> <i>David J. Ottinger, Esq., GrayRobinson, P.A.</i>	<b>11:15 a.m.</b>	<b>Q&amp;A</b>
		<b>11:30 a.m.</b>	<b>Seminar Adjourns</b>

## In this seminar about *Employee Stock Ownership Plans*, you will learn:

- How business owners can sell all or part of their stock to gain liquidity while continuing their salary, benefits and control of the company.
- How to sell all or part of company ownership and pay no capital gains tax.
- How to sell stock to company employees at its full Fair Market Value.
- How to deduct 100% of payments for owner's stock, and make the company "Tax Free" to no longer pay state and federal income tax.
- How employee-owned companies operate and why they succeed.
- How an ESOP can maximize the business owner's family wealth and liquidity.

**RSVP to 407-244-5697 ext. 8971 or email  
orlandorsvp@gray-robinson.com by Monday, May 7, 2012.**