



MAKE YOUR TAX SAVINGS GO GREEN

Conservation Easements - private action preserving private lands

Of the few legitimate income tax incentives available, conservation easements are one of the most generous. Per Treasury Regulations §1.170A-14, a conservation easement can result in:

- A 50% reduction in your federal and state income taxes
- Carry-forward benefits for up to 16 years
- Potential elimination of 100% of state taxes for years

How Does This Work?

Congress continues to increase the strong tax incentives encouraging private conservation through conservation easements.

Conservation Easements are:

- Legal documents negotiated between owners and Land Trusts
- Deed restrictions that permanently prevent development
- Considered charitable contributions which generate tax deductions determined by appraisal
- A private process with some complexity

Owner retains title and remaining reserved land uses.

No public access to the land is required.

Now You Can Easily Participate as a Conservation Facilitator:

Through an emerging strategy of shared ownership in land preservation projects, a simple investment allows you to cut your taxes by over 50%, feel good about facilitating the permanent preservation of meaningful lands and generate some bottom-line cash savings.

The Process is Fully Turn-Key:

1. Qualified property has been identified in advance.
2. Tax savings are quantified in advance by appraisal.
3. The project structure allows for the tax savings to be shared among the owners.
4. You purchase an ownership interest in part, or all, of the project.
5. Then the property is permanently preserved and the tax benefits are distributed.
6. Benefits may be available in the year of your purchase.
7. Typical hold period is 4-5 years of passive ownership with no additional capital required.



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Here's a Simplified Savings Example:

You invest in a project that will produce \$2 million in deductions and \$250,000 in state tax credits for you. These tax benefits will have the following values for someone in the highest brackets:

Amount of Tax Deductions	\$2,000,000
Combined Federal & State Tax Rates	41%
Federal & State Tax Savings	\$ 820,000
State Tax Credit	<u>\$ 250,000</u>
Total Federal & State Tax Savings	\$ 1,070,000
Cost of your investment—say	\$ 750,000

Simple Return on Investment 43%

Plus your residual value in the land for recreation, hunting, limited development...

Action Steps to Participate:

1. Identify the amount of deductions you can use in the next 3-5 years (50% of projected income for individuals; 10% for C-corporations).
2. Determine which State tax credits work for you.
3. Evaluate your objectives for personal/end use of property (potential recreation and/or development uses vary per project).
4. Select the project and ownership % that best suits your criteria.
5. Complete a subscription agreement with a deposit for the acquisition of your selected project interests.

Join the inner circle of savvy investors taking advantage of this exclusive strategy channeling tax dollars into the preservation of meaningful lands while generating significant bottom-line savings.

Make your tax savings go GREEN. Become a Conservation Facilitator.

Forever Forests, LLC 770-345-9457
over 10,000 acres preserved and more than \$200 million in deductions generated
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