

# Control multiple parcels of Real Estate with a Self-Directed IRA & Land Trust

(including 401Ks, SEPs, Simples, ESAs, Defined Benefit or Contribution Plans  
or Profit Sharing Plans)

**Creative Asset Protection Strategies, Inc.**

[www.capstrategies.com](http://www.capstrategies.com)

**Asset Protection Planning  
Tax-Advantaged Financial Strategies**



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# How much tax free income do you want?

- The combination of a Roth IRA and Land Trusts allow you to build tax-free income.
- Land Trusts allow the Self-Directed IRA account holder to take control of real estate as a passive investor – without concern for debt financed income issues – and move all of the profits into an IRA.

# You may gain check book control over:

ROTH IRA Accounts

Traditional IRA Accounts

Small Business 401K Accounts

Defined Benefit/Contribution Accounts

SEP-IRA, Simple, Keogh

Coverdell Educational Savings Accounts

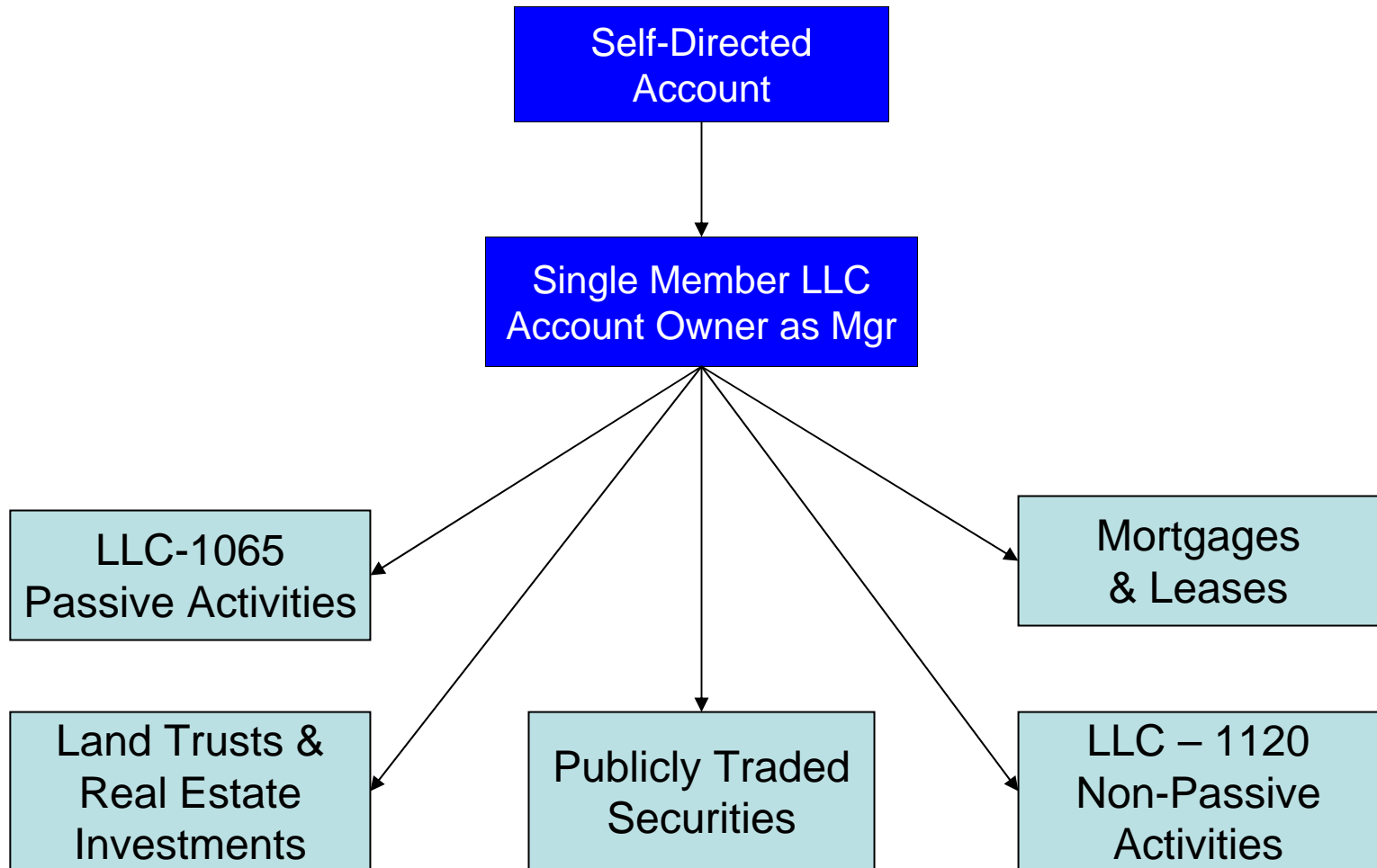
# Land Trusts allow you to:

- Control multiple parcels of real estate without debt.
- Acquire a partial interest in real estate without debt.
- Lease out property controlled through a Land Trust and increase your cash flow.
- Acquire property through a lease purchase and then sublet it on a lease purchase.
- Take control of property you plan to FLIP.
- Many other types of transactions may be done through Land Trusts that generate profits with limited liability.

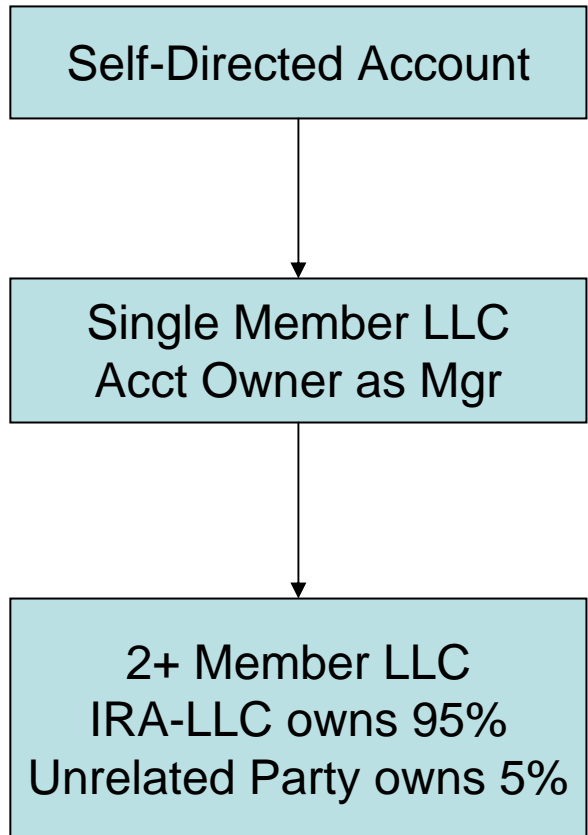
# Land Trusts & Self-Directed Accounts

- When your self-directed IRA (or other qualified account) is the investor in a Land Trust, the profits earned flow into the IRA and are taxed according to IRA rules.
- If your self-directed account is a Roth, the profits may never be taxed (if you keep the rules, of course)!

# Structure & Operations



# Special Situations



Assets in 2<sup>nd</sup> LLC are not IRA assets.

SMLLC invests in other LLC  
– earns top interest.

5% Owner has discretion over transactions that benefit disqualified parties  
– IRA owner can do work for 2<sup>nd</sup> LLC and get paid.

# Yes, you may also invest in:

- Single family and multi-unit homes, apartment buildings, co-ops, condominiums, commercial property, improved or unimproved land, whether it's leveraged or un-leveraged, may be purchased by your Qualified Plan or your IRA for Investment or Rental.
- Hard money loans (to unrelated parties OR to entities you and family own less than 50%) and also Leases.
- Tax Deeds
- Publicly traded securities, CDs, Bonds, Annuities, etc.

# Where to go for more information on Self-Directed Retirement Accounts and Land Trusts?

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