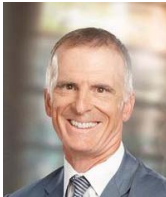


An Estate Plan for the Business Owner-Manager: Why and How

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If you are a business-owner-leader whose years of hard labour earned him substantial wealth, you certainly wish to maximize the value of the assets that will be transferred to your heirs. You also want such transfer to proceed harmoniously and at the lowest tax cost possible. To achieve these goals, you must start to plan now.