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Sommario/riassunto	Changing demographics, impending changes in taxation, and challenging economic conditions have made ESOPs a creative strategy to ensure organization survival and success. This publication defines issues that must be fully considered before installing an ESOP, and highlights the common attributes of successful installations. Use this book to chart a course through succession issues and transition ownership issues with a minimum impact to financial results. The book offers you practical strategies to deal with current economic realities and taxation challenges, including the following: Increasing tax rates in the near future will make ESOPs a tax efficient option for business owners. In recessionary times ESOPs control the succession process versus letting probate and inheritance taxes jeopardize the

survival of their organization. Financing for almost any business transaction is difficult; ESOPs are very seller finance friendly. ESOPs represent an effective exit vehicle for Baby Boomer owners.
