

Deferred Options for Non-Qualified Settlements

US Treasury Options

- *TFSS-NQ™* - Periodic payments and/or lump sums (within 30 years)

Insurance-Based Options

- *Deferred Income Annuities (DIA)* - Payments starting after 12 months, guaranteed and lifetime payments, no underwriting
- *Fixed Indexed Annuities (FIA)* - Lump sums, lifetime or annuitization (period certain & life) with guarantee of principal and upside tied to an index (S&P 500 or similar)

Market-Based Options

- *Settlements Plus™* - For the plaintiff looking for tax-deferral, market-based returns and doesn't need settlement proceeds to be guaranteed payments
- *Fee Structure Plus®* - For any contingency fee attorney looking for tax-deferral, market-based returns and ability to use their own Financial Advisor

Non-Qualified Assignment through Structured Assignments, Inc.

- SAI established in 2010 for the sole purpose of accepting non-qualified assignments of periodic payment obligations
- Domiciled and managed in Barbados to make use of the US-Barbados Tax Treaty to facilitate income and tax deferral.
- Banking and wire transfers handled by Royal Bank of Canada
- U.S. Tax Identification Number, FATCA (Foreign Account Tax Compliance Act) compliant and GIIN (Global Intermediary Identification Number)
- **Defendant Cooperation Required** with execution of Release, NQAR and funding.

Non-Qualified Assignment:

- A tax deferring tool used for cases that do not qualify under IRC Section 130 assignment.
- Obligation of defendant (Assignor) is transferred to a third party (Assignee).
- Defendant is fully released from future periodic payment obligation.

Non-Qualified Case Types:

- Contingent attorney fee
- Punitive damages
- Employment disputes (no wages)
- Discrimination
- Breach of contract
- Property damage
- WC before August 5, 1997
- Long term disability
- Environmental claims
- Construction defect
- Sexual harassment
- Fraud
- Other non-physical injuries

CONTACT US TO LEARN MORE: (800) 791-0594