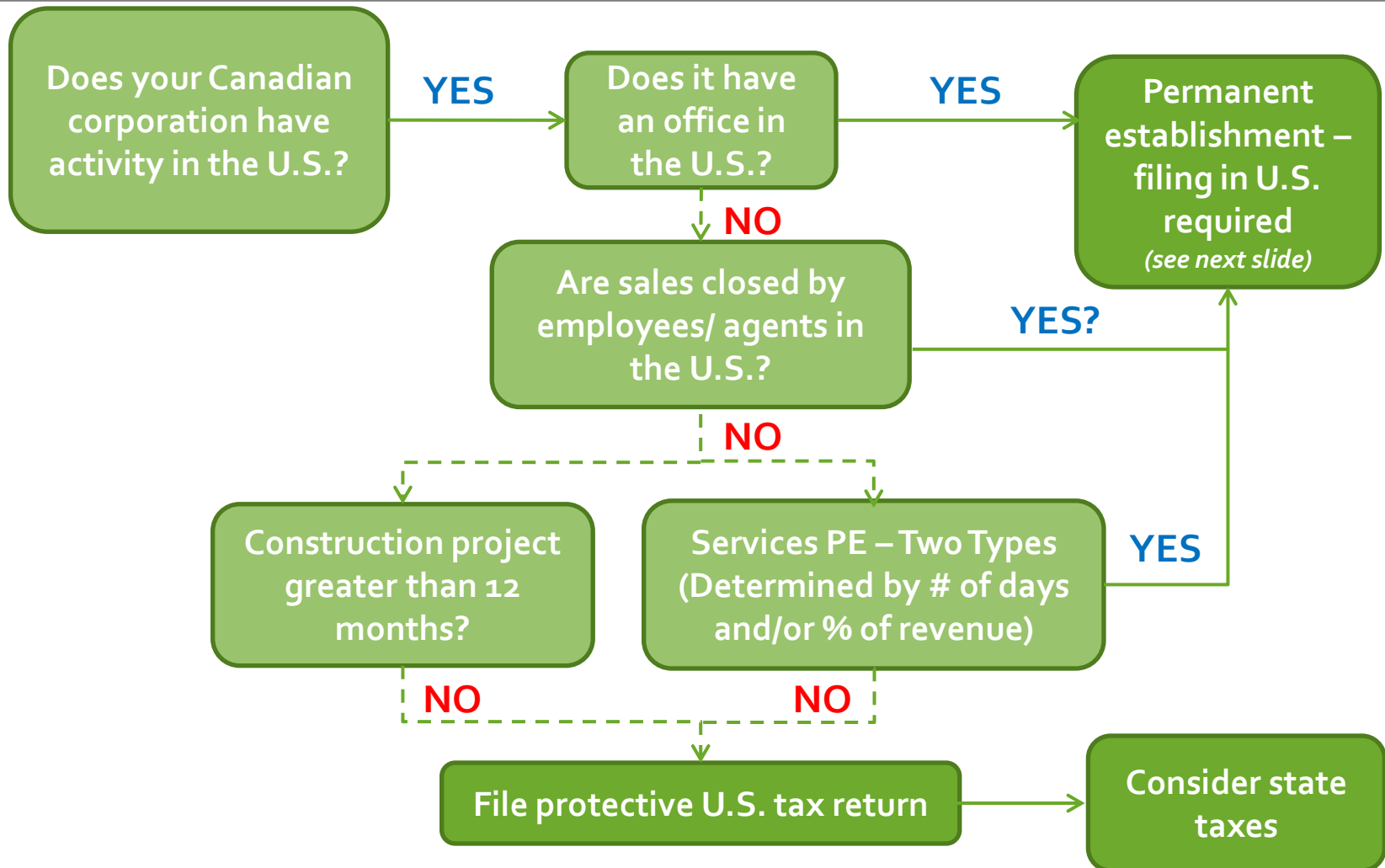
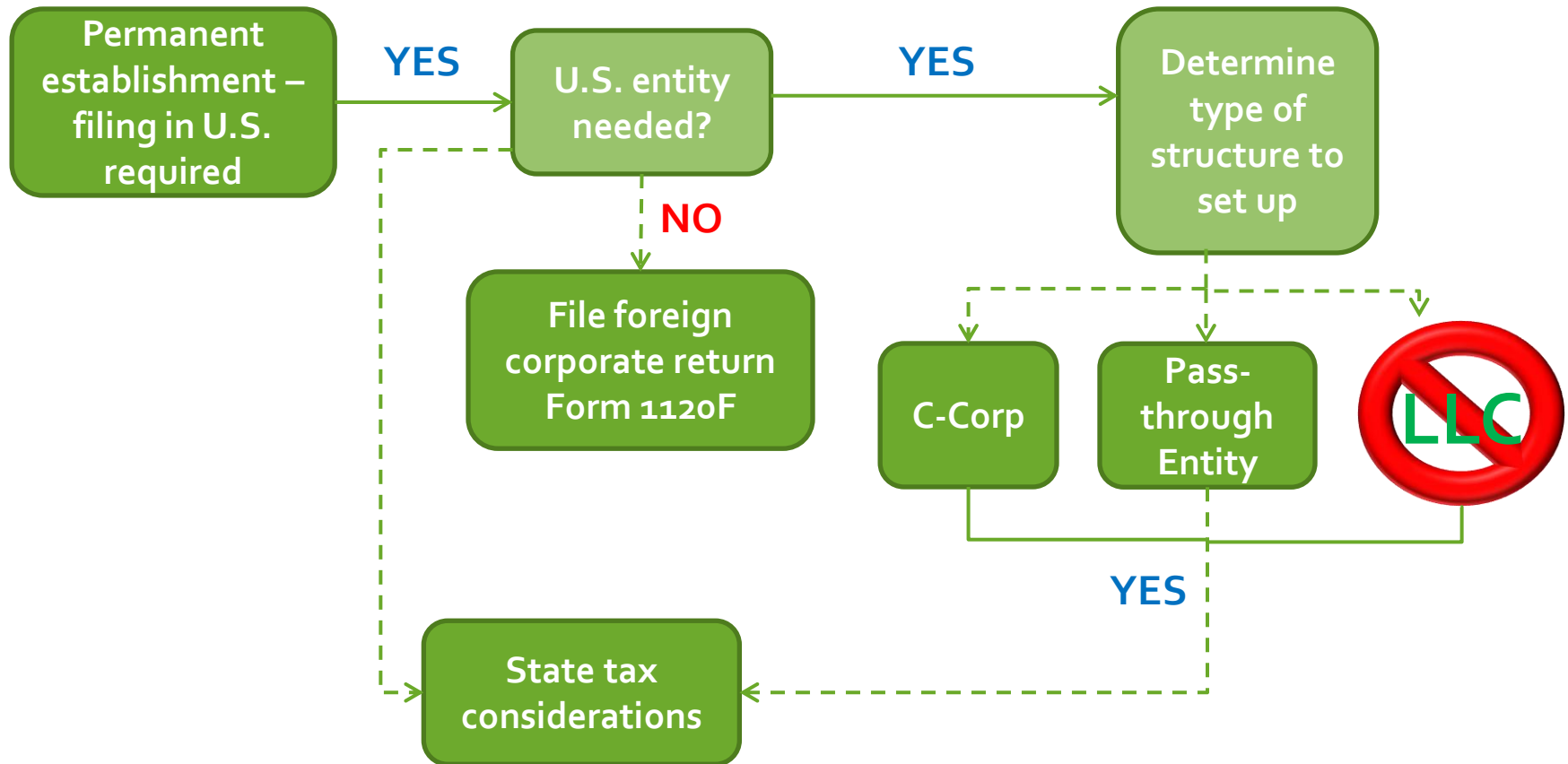


Canadian Company Selling into U.S.



Canadian Company Selling into U.S.



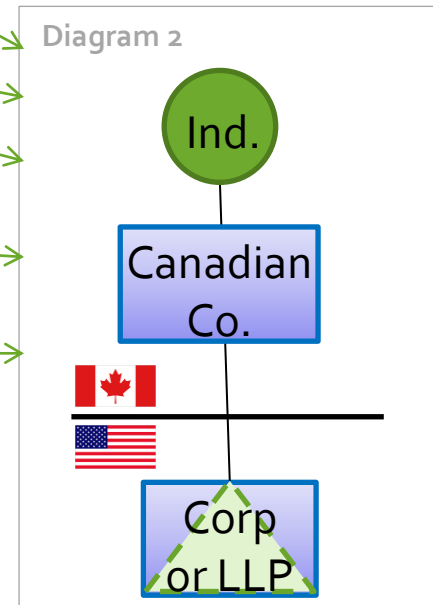
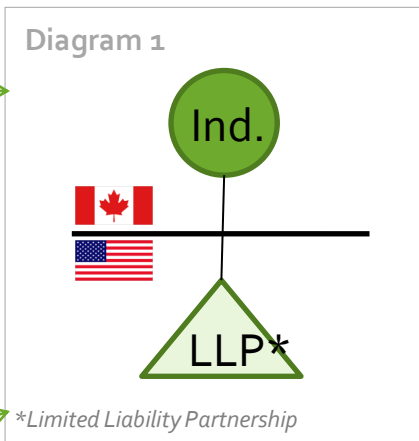
U.S. Subsidiary Owned by Canadians

Set up structure based on Decision Points:

1. Lowest Worldwide Tax
2. Immigration Visa Requirements
3. No Estate Tax
4. Finance with Funds from Canadian Company
5. Other U.S. Investors
6. Profits Reinvested in U.S.
7. All Owners Move to U.S.

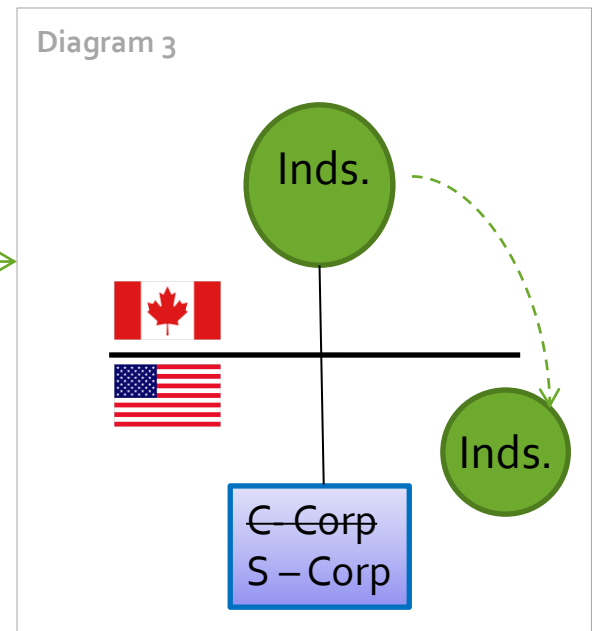
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State Tax Considerations

