Sills Cummis & Gross P.C.

F.O.R.E.®
FAMILY OWNED REAL ESTATE

Washington insiders are predicting increases in the capital gains tax rates and the possible elimination of 1031 tax-free exchanges. Now is the time for high net worth individuals and family-owned businesses to reevaluate their appreciated real estate holdings from every angle — from tax efficient transfers and estate planning strategies to sale-leasebacks and unlocking hidden value through land use entitlements.

The Multidisciplinary Team of F.O.R.E. Attorneys

at Sills Cummis & Gross, one of the region's leading law firms, is well versed in the areas of:

» **REAL ESTATE LAW**
Experience handling the acquisition, sale, financing, sale-leaseback and leasing of commercial real estate

» **ENTITLEMENTS AND LAND USE LAW**
Experience increasing the value of commercial property by obtaining zoning relief, redeveloper status and public financial incentives to expand, enhance or redevelop a site or building

» **TAX AND CORPORATE LAW**
Experience assisting commercial property owners with tax-efficient dispositions and joint ventures with developers on adaptive reuse projects

» **TRUSTS AND ESTATES LAW**
Experience addressing issues of estate planning and asset protection, as well as generation skipping and wealth transference

F.O.R.E.® takes a 360-degree look at the challenges as well as opportunities confronting the owners of family real estate, whether investment property or the land on which a family's business is operated. The F.O.R.E. team provides leadership and advice to assist families in navigating the many decisions and potential outcomes of specific situations that they may be unable or unwilling to handle on their own.

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