

— Accounting and tax related advisory services —

# Wealth management

Based on experience and knowledge accumulated by providing advisory services to investors, we offer an integrated range of services covering all aspects of asset formation, inheritance, and business succession.

At Tokyo Kyodo Accounting Office, we provide wealth management services, particularly asset formation, inheritance, and business succession consulting, to corporate owners and landlords. Based on abundant experience of our members in this field, we review and offer advice on measures tailored to the individual circumstances of our clients.

## Strengths of our services

- We offer a multi-faceted approach, leveraging our network of top-class experts in the fields of law, accounting, and taxation.
- Experts with abundant practical experience of wealth management support clients as their representative through all processes.

## Features of our services

### Steady preparations should be made for inheritance and business succession measures over a period of time.

As representatives of our clients, experienced wealth management experts will provide ongoing support.

Every year, taxation systems related to inheritance and gifts are becoming stricter in Japan. The final outcome may differ significantly depending on whether measures have been put in place in advance. For this reason, at Tokyo Kyodo Accounting Office, when contracted for business succession consulting and inheritance tax filing, we often see cases where clients realize they should have done things in a different way in the past.

To put it another way, many clients learn that they had paid more tax than necessary without realizing it. Business succession requires considering measures from among multiple options, in line with individual circumstances. A wide variety of factors must be considered, including the selection and training of successors, measures related to treasury shares (shift to holding company, organizational restructuring, business succession tax system, etc.), and M&A. Measures related to inheritance and gifts must also be implemented while still alive to ensure that one's own property is protected and passed onto the next generation without fail.

Preparations for these inheritance and business succession measures should be steadily put in place over a period of time, not rushed in a short time. It is very important to start "advance measures" such as property inventorying and share price calculation as soon as possible. Whether or not such preparations are sufficient may ultimately have a significant effect on the amount of tax that is paid.

At the outset of a consulting project, we identify issues by visualizing invisible concerns after grasping the overall picture, including the status of assets and family relationships, and work with the client to develop solutions together with him or her.

#### ■ Business succession measures

- Officer retirement payment measures
- Organizational restructuring (mergers, corporate splits, etc.)
- Employee shareholding associations
- Effective utilization of various instruments

- Transition to holding company
- Minority shareholder measures
- Tax deferment for treasury shares
- Utilization of class shares

#### ■ Inheritance tax measures

- Real estate portfolio review
- Tax payment in kind measures
- Gift measures while alive

- Measures against devaluation of small-scale residential land, etc.
- Effective utilization of various instruments

#### ■ Inheritance tax filing

- Consideration of asset devaluation

- Secondary inheritance simulation

#### ■ Estate division measures

- Preparation and review of notarial wills
- Effective utilization of life insurance

- Trusts

## Information

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