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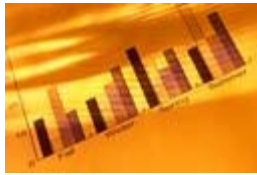


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## Family Business

### Sell Corporate Stock Tax-Free to an ESOP



One of the best tax breaks available to closely-held businesses is the ability to sell stock to an employee stock ownership plan (ESOP) on a tax-free basis. This strategy works well for business owners who are looking for an exit strategy and are committed to the concept of employee ownership. Click "Full Article" for the details.

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## Management

### Focus on Your Profit Centers



The profit mentality at your company can make or break the business. Take the time to identify your profit centers and eliminate marginal products or services. Here are some tips and a questionnaire to help your company develop an attitude that maintains high-margin sales and solid profits.

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## Operations

### Investigate Zoning Laws Before Committing to a Location



Land-use regulations outline legally acceptable uses for locations, and previous use is no guarantee that your business will be able to set up shop at your desired locale. Before you sign a rental agreement or a contract to buy commercial real estate be sure to check out the local zoning laws. Taking this precaution can help avoid expensive troubles. Read the "Full Article" for the details.

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