

Negotiating Offers

Critical Elements

- **Price**
- **Terms**
 - **Asset sale vs. stock sale**
 - **Allocation of purchase price**
 - **Buyer's financing the transaction**
- **Tax issues**
 - **Real property taxes**
 - **Deferred taxes**
 - **Corporate taxes**
 - **Personal taxes**
- **Transition Issues – training periods**
- **Non-Competition Agreements**
- **Closing Schedule**
- **Contingencies**
- **Earnest Money**