## Split Dollar Funding of Cross Purchase Agreement

## While both Shareholder/Employee A and Shareholder/Employee B are alive:



When Shareholder/Employee A dies:



Personal representative of A's estate (A's stock is now owned by his estate.)
benefit pursuant to split dollar agreement

Shareholder B purchases the stock from A's estate.

For discussion purposes only. This chart illustrates generic situations and does not represent tax or legal advice.

