

1031 Exchanges for Commercial Property

Reasons to Exchange

- Defer Taxes: Federal, State, 3.8% Healthcare & Gain Due to Depreciation
- Diversify or Consolidate a Real Estate Portfolio
- Increase Cash Flow
- Switch Property Types (Land, Industrial, Multi-Fam, Office, Retail, Residential, Easements)
- Get Into Other Real Estate Markets (Exchange Anywhere within the U.S. & Territories)
- Build & Preserve Wealth
- Set Up Heirs for the Future (Estate Planning: Stepped Up Basis)
- Increase Purchasing Power

Important 1031 Concepts

- Purchase Equal or Greater in Value (Less Non-Reoccurring Closing Costs)
- Use ALL of the Equity & Replace the Value of Debt
 - » Debt Can Be Replaced with New Debt, Seller-Financing and/or Cash
- Identify Replacement Property within 45 Calendar Days of the Close of Escrow & Complete All Purchases within 180 Calendar Days of the Close of Escrow
- IPX1031 Can Handle All Types of 1031 Exchanges, Including: Delayed, Reverse & Build-to-Suit
- Maintain the Same Taxpayer Throughout the Exchange
- Partnership & Related Party Issues
 - » IPX1031 Has Strategies to Assist

1031 Exchange Defined

Section 1031 of the IRS tax code offers real estate investors one of the last great investment opportunities to build wealth and save taxes. By completing a 1031 Exchange, an investor (taxpayer) can defer the capital gains taxes recognized on selling investment property by reinvesting those proceeds into another like-kind investment property. The regulations that govern 1031 Exchanges are very specific and must be followed to have a successful exchange.

Why IPX1031

- Owned by Fidelity National Financial (NYSE: FNF)
- Nationwide Locations
- \$100M Fidelity Bond
- \$30M E&O Insurance
- \$50M Written Performance Guaranty
- Segregated Accounts
- Knowledgeable Staff
- Attorneys & Certified Exchange Specialists (CES®)
- Full Service Qualified Intermediary
- Superior Customer Service

Greg Burns

Senior Vice President

greg.burns@ipx1031.com

Mobile 626.233.2773

TF 800.327.5347

www.ipx1031.com/burns

IPX
1 0 3 1®