1031 Exchanges for Commercial Property

Reasons to Exchange
- Defer Taxes: Federal, State, 3.8% Net Investment Income Tax & Depreciation Recapture
- 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 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 and Build-to-Suit
- Maintain the Same Taxpayer Throughout the Exchange
- Partnership & Related Party Issues
  ~ IPX1031 Has Strategies to Assist

Why IPX1031
- Owned by Fidelity National Financial (NYSE: FNF)
- Nationwide Locations
- $100M Fidelity Bond
- $30M E&O Insurance
- $50M Written Performance Guaranty
- Segregated Bank Accounts
- Knowledgeable Staff
- Attorneys & Certified Exchange Specialists (CES ®)
- Full Service Qualified Intermediary
- Superior Customer Service

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