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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