

IPX1031 - YOUR 1031 RESOURCE

Section 1031 of the IRS tax code offers real estate investors one of the last great investment opportunities to build wealth and save taxes. If your clients are considering the sale of an investment property such as apartment complexes, office buildings, shopping centers or land, a 1031 Exchange is the IRS authorized method to defer paying the capital gains and depreciation recapture taxes associated with the sale. As the nation's largest 1031 Intermediary, IPX1031 provides you and your clients expertise and industry leading security for your clients' exchange funds.

REASONS TO EXCHANGE

- Defer taxes (up to 30-40% of the gain)
- Diversify or consolidate a real estate portfolio
- Greater purchasing power
- Increase cash flow
- Change property types (Land, Industrial, Office, Multi-Fam, Retail, Residential, Easements)
- Expand into other real estate markets nationally
- Build and preserve wealth
- Estate planning for heirs with stepped up basis

IMPORTANT CONCEPTS

- Purchase equal or greater in value
- Use ALL of the equity and replace the value of debt - debt can be replaced with new debt, seller-financing, cash or a combination of them
- Identify Replacement Property within 45 calendar days transfer of the relinquished property and complete the purchase of all Replacement Property within 180 calendar days from the transfer of the relinquished property
- IPX1031 facilitates all types of 1031 Exchanges, including Simultaneous, Delayed, Reverse and Build-to-Suit
- Maintain the same taxpayer throughout the exchange
- Partnership and related party issues - IPX1031 has information to assist your tax advisors

YOUR 1031 RESOURCE

- Expedient document preparation for last minute exchanges
- Access to IPX team of legal, tax and 1031 experts
- IPX works with your client's tax advisors for a smooth process
- Potential for replacement property commission
- Complimentary 1031 presentations that can qualify for professional continuing education
- Access to key industry information & updates
- Largest and most secure QI in industry

IPX1031. The best choice for your clients' 1031

- National company owned by FORTUNE 500 Fidelity National Financial (NYSE: "FNF")
- Over 30 years in the Exchange industry
- Largest financial backing in industry: \$100M Fidelity Bond | \$30M E&O Insurance | \$50M Written Performance Guaranty
- Attorneys and Certified Exchange Specialists® to assist and work with your clients and their tax advisors through the exchange process
- Segregated Accounts
- Full Service Qualified Intermediary with nationwide locations
- Available in your local markets to assist you and your clients

Please contact us for further information or to discuss your specific 1031 situation. We look forward to being your 1031 resource.

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