

▶ 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.

▶ 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

▶ WHY IPX1031

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

Please contact us for further information or to discuss your specific 1031 situation.

Scott Schofield

Vice President | Business Development Officer

Mobile 947.282.0779

scott.schofield@ipx1031.com

www.ipx1031.com/schofield



**CLICK HERE TO
START AN EXCHANGE**

©2025 Investment Property Exchange Services, Inc.