

# 1031 EXCHANGE INSIGHTS

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Providing tax advice on like kind exchanges.

Strategic Property Exchanges, LLC serves as Qualified Intermediary on Section 1031 Exchanges, including forward, reverse, and parking arrangements.

Board Certified Tax Advisor since 2002

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## Coming Next Month

- More on the IRS's newest plan to increase tax revenue (and how to avoid it.)

## LIKE KIND EXCHANGES WITH RELATED PARTIES

Rely on our tax attorneys in planning the purchase and sale of real estate between related parties as a Like Kind Exchange. First, Section 1031(f) provides a 2 year holding requirement where the parties to the exchange are related parties. This includes exchanges which use qualified

intermediaries to accomplish the same result. Secondly, the IRS has interpreted Section 1031(f) to prevent exchanges between related parties as part of a forward exchange. This raises the stakes in a related party situation and it is important that you have knowledgeable tax counsel to guide

you through this type of exchange. Rely on Strategic Property Exchanges, LLC to safely guide you through this process.

If you have any questions on how this might affect your exchange, please call our offices at (513) 412-3483.

## WHY ARE LIKE KIND EXCHANGES SO MYSTERIOUS?

I have often been amazed at the false and erroneous information regarding Like Kind Exchanges. Much of this comes from well meaning advisors and friends who misunderstood a particular provision. It does not need

to be the case. Success with Like Kind Exchange begins with 1) highly educated advisors 2) who are full time exchange agents 3) asking you the right questions, and 4) backed up with a tax opinion to protect you from

the IRS. Stephen L. Robison is a OSBA Certified Specialist in Federal Tax Law and has been involved in exchanges for 16 years. Depend on us to get it right!

## WHY EXCHANGE WITH STRATEGIC PROPERTY EXCHANGES, LLC

1. Rely on our expertise to reduce your anxiety and increase you confidence about exchanging your real estate.
2. We guide you through the exchange with your individual needs in mind and advise you on the pros and cons of each exchange
3. Many times our conversations lead to unexpected ideas which provide long lasting benefits for clients.
4. Many times our conversations lead to additional ideas or tax strategies which provide long lasting benefits for clients.