## 1031

Andrew G. Ogden

#### Understanding 1031 Tax-free Exchanges Thomas J. Mahlum, 2003

How to Do a 1031 Exchange of Real Estate Edwin V. Horan MS,2020-04-16 How to Do a Like Kind Exchange of Real Estate If you own investment, business, or rental real estate this book can save you thousands of dollars in capital gains taxes. It is a true how to do book. The IRS requires a taxpayer to use a qualified intermediary if they wish to take advantage of the 'safe harbor' procedures established in the IRS regulation for a deferred exchange. This book explains the important and mandatory tasks for both the qualified intermediary (QI) and the taxpayer in an exchange. Simple to follow instructions and forms in this book will help you – — Learn if your property qualifies for a 1031 like kind exchange — Figure how much tax you will have to pay Uncle Sam if you sell — Determine what your reinvestment requirements will be — Know what documentation is required — Understand the exchange escrow requirements and rules — How to report the exchange to the IRS and much more !!!

**Section 1031 Exchanges For Real Estate Investors and Professionals** Bradley Borden,2021-08-16 Most owners of real property wish to preserve the value of their investments, and many accomplish that goal by exchanging properties under section 1031 of the Internal Revenue Code. Although many property owners and their advisors have heard of section 1031, they may not be aware of all the nuances of section 1031. This book details the benefits of section 1031 and illustrates its application to typical and complex transactions. Using practical examples, the book demonstrates how taxes paid on the disposition of real property can erode a property owner's net worth and how doing a section 1031 exchange can prevent that erosion. The book describes several types of exchanges, including multi-party exchanges, deferred exchanges, reverse exchanges, improvements exchanges, and drop-and-swaps, and leads readers through each of those exchange structures with real-world examples and diagrams. The book also discusses related-party exchanges, exchanges of mixed-use property (i.e., property held for both business and personal use), and factors that may affect an investor's decision to acquire a DST, TIC interest, or triple-net property as replacement property.

**1031 Exchanges Made Easy** Edward Fernandez,2018-10-15 The 45-day Identification Period can be a very stressful event for 1031 Exchange investors. 1031 CrowdFunding can ease the stress with its online turnkey solution. Our experienced team of securities and real estate professionals have created an online marketplace that can accomplish this for you within days. The headaches of dealing with the tenants, the toilets and the trash are over!

**How To Do A Section 1031 Like Kind Exchange** Michael Lantrip,2017-01-01 Top Real Estate Investors use Section 1031 instead of paying taxes on Capital Gains and Depreciation Recapture. And then they use the IRS's money to buy additional property. You can, too. Learn how to: 1.) Keep all of your profits, tax-deferred. 2.) Use IRS money to buy more property. 3.) Do Owner Financing within a Section 1031 Exchange. 4.) Buy and Rehab without selling first. 5.) Buy multiple Replacement Properties. 6.) 6X your personal property Depreciation. 7.) Close on an incomplete construction. 8.) Do a partially tax-deferred Exchange. 9.) Access your Equity tax-free. 10.) Use Section 121 and Section 1031 together. 11.) Make a Vacation Home an investment. 12.) Refinance, die, and eliminate all deferred taxes.

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The 1031 Tax Advantage for Real Estate Investors Timothy S. Harris,Linda Monroe,2006-11-08 [Timothy S. Harris and Linda Monroe/The 1031 Tax Advantage for Real Estate Investors /0-07-147896-5 Increase your real estate wealth by deferring your capital gains taxes The 1031 Tax Advantage for Real Estate Investors is a highly accessible guide to making the most of this powerful option. Timothy Harris and Linda Monroe bring their practical knowledge and legal expertise to the complex topic of tax-deferred "like-kind" exchanges, explaining the intricacies of 1031 in jargon-free language and dispelling common misconceptions. Framing their approach around their clients' most frequently asked questions, the authors present detailed, step-by-step advice on all the required elements for a successful exchange. Through clear explanations of necessary tax concepts as well as example situations of actual investors, you'll learn how to: Determine how much to reinvest in an exchange Use the IRS identification rules to your advantage Understand exchanges involving related parties and the implications of seller financing Use real estate proceeds with NO tax consequences Navigate the complexities of personal property exchanges, refinancing of exchange property, and exchanges done in reverse order Handle earnest money deposits, and prorations Take advantage of tax-deferred investor pools and TICs (Tenant-in-Common) benefits Timothy S. Harris is the former President of TIMCOR ExchangeCorporation, one of the nation's leading 1031 exchange accommodators. He has been a member of the State Bar of California since 1974, Linda Monroe is the former Executive Vice President and Corporate Counsel to TIMCOR Exchange Corporation. A member of the State Bar of California since 1976, she lectures extensively on 1031 exchanges.

The 1031 Reinvestment Plan Fred Crane,2006-05 With plain language, this book makes the practical application of the 1031 transaction easy to understand, detailing how to complete the tax-free sale of a property and reinvest in a replacement property. The reader will grow confident in the world of real estate investing, develop the understanding needed to complete any stage of a 1031 transaction, and understand all the tax aspects of a 1031 transaction.

The Tax-Free Exchange Loophole Jack Cummings, 2005-03-18 Discover the Greatest Investment Tool of All Time! The tax breaks and loopholes built into real estate make it one of the most profitable investments in the world. In fact, the real estate tax exchange loophole--known as the 1031 Exchange--is one of the greatest tax loopholes in existence. This loophole allows a real estate investor to sell a property without paying a penny in capital gains tax--as long as the investor reinvests his or her profits into another property. Not only is this a great way to invest without paying taxes, it's also a great way to grow real wealth over time. The rules can be confusing, but tax exchange works for every investor, big or small. This handy guide offers detailed, step-by-step advice on using the 1031 Exchange--and much more: \* How the capital gains tax works \* Other little-known real estate loopholes \* Creative real estate financing techniques \* Advanced elements of tax-free exchanges \* Terms and concepts you need to know \* Eight things that can hold up a closing \* Transferring debt to other properties \* How zoning laws affect your investments \* How tax-free exchanges affect your tax shelter \* Where to find potential exchanges \* Twelve creative techniques applied to exchanges \* Nine booby traps to watch out for in exchanges Don't wait--use the 1031 Exchange to start building your fortune today! The 1031 Solution: Exchange Your Real Estate for Oil & Gas Royalties Dirk Todd, 2014-02 The 1031 Solution is written specifically for real estate investors. Author, Dirk Todd of Madison Capital Investments, covers the basics of the oil and gas industry and explores the benefits and risks involved in investing in energy royalties. With the help of industry experts, he discusses the elements and tax implications of a 1031 exchange and outlines proven strategies for diversification and maximizing tax deferral using royalty and mineral replacement properties. What you will learn inside: -How oil and gas royalty interests can provide decades of income free from operating expenses -An industry insider's perspective on evaluating mineral and royalty assets for investment -The difference between royalty interests and working interests/drilling deals -How you can capitalize on the domestic energy boom while deferring capital gains tax -The long term value of owning mineral and royalty interests in an expanding energy market

The 1031 Exchange Handbook. Andrew G. Ogden, 2009

Securitized Real Estate and 1031 Exchanges Douglas R. Slain,2017-01-25 This monograph details the steps necessary to do a 1031 exchange without violating securities laws.

#### 1031 Exchanges Made Simple Michael David Fox,2000

*1031, Building Wealth in Real Estate Using the Tax-deferred Exchange* Don Core,1991

The Perfect NNN 1031 Exchange Christopher Pappas,2020-05-21 The Perfect NNN 1031 Exchange is the ultimate how to guide for investors seeking to seamlessly purchase NNN properties as part of a 1031 exchange. This text is the most complete and comprehensive on the market covering NNN

1031 exchange mechanics from understanding the mandates of Section 1031 of the Internal Revenue Code through closing. Performing a 1031 exchange into NNN properties is about finding the right replacement asset, however that should not come at the expense of satisfying the requirements of the Code. Simply stated, the process is as important as the properties. Christopher S. Pappas, a seasoned real estate investment professional and licensed attorney, provides exchangers with a step-by-step method for performing The Perfect 1031 Exchange.

### Real Estate Exchanges Under Section 1031 Jeremiah M. Long, 1995

The New §1031 Handbook Bettye Matthews,2006-03-08 Properties for sale and purchase are not created equal. There are differences in structure, order and disorder. Differences arising over ownership and title, shared ownerships, tenants-in-common, joint partnerships, and corporate properties, all of which may, in part, combine to make each exchange unique. Real Estate Investors need guidance and The 1031 Handbook is just what the doctor ordered. The basic principles of exchanging are revealed quickly to both new investors and those seasoned veterans in need of a quick review. The process is discussed in easy to understand language and formatted for comfortable reading. The Handbook includes a frequently asked questions section, appendices to clarify key issues, a glossary, case studies, and abstracts of court cases. Information is power.

Tax-free Exchanges Under Section 1031 as Enhanced by Tax Reform Jack P. Friedman, Jack C. Harris, Texas Real Estate Research Center, 1986

### Real Estate Exchanges Made Easy Under Section 1031 I.R.C. Final Regulations ,1993

**Like-kind Exchanges Under Code Section 1031** Nancy N. Grekin,2013 Code Section 1031 like-kind exchanges have an essential place in business and investment tax planning. Indeed, there is an entire industry that has grown up to support and consummate such exchanges on the heels of the Starker decision, which validated deferred three-party exchanges. The advent of corporate accommodators, and the adoption of taxpayer-friendly regulations that codified much of the post-Starker practices by tax advisors, have led to a large body of law, rulings and practices. The apparent simplicity of Section 1031 has lulled many advisors into believing that handling exchanges is simple. But the devil is in the details--and the regulations can be understood only if you understand the evolution of the law and the rulings leading to the regulations.

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