



# 1031 EXCHANGE

## TRANSFORMING TAX LIABILITY INTO CASH FLOW

### WHAT IS A 1031 EXCHANGE?

Section 1031 of the tax code allows owners of qualified real estate to sell the property without paying taxes on the gain from the sale, as long as the sale proceeds or exchange value is used to acquire like-kind replacement property.

To realize the benefits of a 1031 Exchange, a property owner generally employs the service of a Qualified Intermediary (QI).

Accruit, one of the nation's leading QI's for like-kind exchanges, will work with you to properly structure your exchange transaction.

“They deliver **on time**. You can count on them to do it right every time. I continue to **recommend them** to my clientele and use them for my personal transactions. - Sandy F.”



### WHAT KIND OF PROPERTY IS ELIGIBLE?

Nearly all real property held for business or investment purposes is considered to be “like-kind” to all other real property. The following types of real property are often exchanged with taxes deferred:

- Single or multi-family rental properties
- Office buildings
- Apartment buildings
- Shopping centers
- Farm and ranch land
- Vacant land held for investment
- Billboard sites
- Hotels and motels
- Cell tower sites and easements
- Mineral, oil and gas rights
- Water and timber rights
- Wind farms
- Warehouses
- And many more...



SCAN FOR



RESOURCES

## WHY CHOOSE ACCRUIT?

- Dedicated service coordinators provide individualized service
- The only patented, like-kind exchange technology in the industry
- Client funds held in segregated accounts at top-rated financial institutions
- Fidelity-bonded and insured in compliance with all state regulatory requirements
- Multiple Certified Exchange Specialists® on staff
- In-house CPAs and Attorneys
- Service coordinators and executive team with over 200 years of collective experience with 1031 Exchanges
- Member of the Federation of Exchange Accommodators (FEA)

## ACCRUIT SERVICES

Accruit can facilitate the following types of 1031 Exchanges:

- Forward
- Reverse
- Build-to-Suit/Improvement
- Speciality “Non-Safe Harbors Reverse”

### Partner with Accruit

*Defer taxes on gains realized when selling investment or business use property. In some cases, the tax can be deferred indefinitely.*

*Delivers a safe, proven process that allows clients to take advantage of safe harbors provided for in the tax law.*

*Provides personal service with highly-trained client service professionals dedicated to your account so that your exchanges are effectively and efficiently managed from inception to completion.*

## ABOUT ACCRUIT

Accruit, a Qualified Intermediary, is one of the leading, independent, service providers of 1031 exchanges. We specialize in these complex financial transactions so our clients don't have to.

Through our modern technology systems, comprehensive set of solutions, and highly credentialed subject matter experts, our clients can feel confident that their 1031 exchange will be completed to the highest standards.

**The staff at Accruit was amazing. They helped us navigate the 1031 exchange process and made sure that we got everything done on time. We would highly recommend them for any of your investment questions. - Bonnie K.**

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Proud member of the FEA