



# 1031 Exchanges

## TRANSFORMING TAX LIABILITY INTO CASH FLOW

### What is a 1031 Like-Kind Exchange?

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

To realize the benefits of a 1031 exchange, a property owner generally employs the services of a Qualified Intermediary (QI). Accruit, one of the nation's leading QIs for like-kind exchanges, will work with you to properly structure your exchange transaction.

### Accruit's 1031 Exchange Services

**Defers** 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 your exchanges are effectively and efficiently managed from start to finish.

### 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

## Accruit facilitates all types of 1031 exchanges.

### Forward Exchanges

The most common type of exchange, in which one asset is sold and another purchased within the 180 day exchange period.

### Reverse Exchanges

A reverse exchange is a transaction in which we acquire and park your new property until your old property is sold.

### Build-to-Suit /Improvement Exchanges

In a build-to-suit or improvement exchange, the exchanger may put exchange funds toward the cost of improving the replacement property.

### Specialty “Non-Safe Harbor Reverse” Exchanges

Specialty “Non-Safe Harbor Reverse” exchanges are complex and vary based on various circumstances.

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## About Accruit

Accruit is the leading, independent, trusted Qualified Intermediary offering a full suite of like-kind exchange services. Our subject matter experts have over 200 years collective experience in the 1031 exchange industry. Whether you are a small business or a Fortune 500 company, an individual owner-operator, or one of the nation’s largest financial institutions, Accruit ensures that your assets are deposited safely, held securely and disbursed timely.

## Why Accruit?

- Dedicated service coordinators provide individualized service
- The only patented 1031 exchange software in the industry
- Client funds are held in segregated accounts at top-rated financial institutions
- Fidelity-bonded and insured in compliance with all state regulatory requirements
- In-house CPAs and attorneys
- Service coordinators and executive team with two centuries collectively of exchange experience
- Certified Exchange Specialists® on staff
- Proud member of the Federation of Exchange Accommodators (FEA)

## Contact us for a free consultation!

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The Voice of the 1031 Industry

