

# UNDERSTANDING THE 1031 Exchange

*Tax-Deferred Real  
Estate Investing.  
Strategic Wealth  
Building.  
Seamless Execution.*

## WHAT IS A 1031 EXCHANGE?

- Investing in real estate offers steady passive income and unique tax advantages. However, strong property appreciation means selling an investment home can trigger significant capital gains taxes and depreciation recapture.
- Named after Section 1031 of the IRS tax code, a 1031 exchange allows real estate investors to sell an investment property and reinvest the proceeds into a "like-kind" replacement property—deferring capital gains taxes, preserving equity, and allowing your capital to compound.

## HOW A 1031 EXCHANGE WORKS

1. Strategic Property Sale: Sell an appreciated investment property without taking direct receipt of proceeds.
2. 45-Day ID Window: Identify up to 3 "like-kind" replacement properties in writing within 45 calendar days of sale.
3. 180-Day Acquisition Timeline: Acquire and close on one or more identified properties within 180 calendar days.
4. Qualified Intermediary (QI) Facilitation: All funds are held and transferred securely by an independent third-party QI.
5. Basis Step-Up for Heirs: Defer taxes during your lifetime while offering potential tax elimination for heirs who inherit the property at a stepped-up market value.

## MY COMMITMENT

*"I believe in transparency, strategic execution, and clear communication. Navigating complex, tax-deferred exchanges requires absolute precision, and your investment success is always my priority."*

## WHAT SETS ME APART

*"Every investment property is unique, and tax-deferred exchanges require precise timing and strategic execution. From property valuation to seamless Qualified Intermediary coordination, I create customized plans that position your portfolio for long-term success—delivering real results, not empty promises."*

*"Let's Position Your Real Estate Portfolio for Faster Growth — and Higher Yields"*

Scan to:

- ✓ Get your FREE 1031 strategy
- ✓ Visit our website
- ✓ Book a consultation



[www.omnirealtynevada.com](http://www.omnirealtynevada.com)

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# CORE RULES & COMPLIANCE

# Mandates

Smart Strategy. Strong Results. Seamless Experience.

## Strict IRS Rules & Portfolio Benefits

- Like-Kind Property Requirement: Properties involved must be real property held for investment or business use (excludes primary residences, second homes, and REITs).
- Equal or Greater Value Rule: To fully defer taxes, replacement property value and mortgage debt must equal or exceed the sold property. Any leftover cash or reduction in debt is treated as taxable "boot."
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- Equal or Greater Value Rule: To fully defer taxes, replacement property value & mortgage debt must equal or exceed the sold property. Any leftover cash or reduction in debt is treated as taxable "boot."
- Same Taxpayer Rule: Title holder/entity on the sold property must match the title holder on the replacement property.
- Statutory Deadlines: The 45-day ID and 180-day closing deadlines are rigid IRS timelines with no extensions allowed.
- Qualified Intermediary Mandate: Proceeds must go directly to a QI; taking direct possession of sale funds instantly disqualifies the exchange.



## ADVANTAGES & RECENT TAX UPDATES

- Equity Preservation: Reinvest 100% of your equity rather than losing a significant portion to federal and state capital gains.
- Portfolio Diversification: Reallocate capital into higher-performing asset classes or geographical markets.
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## MY COMMITMENT

*"I believe in full transparency, smart decision-making, and putting your wealth-building goals first. Managing complex, tax-deferred transactions with total clarity and accuracy is my commitment, and your success is always my priority."*

## WHAT SETS ME APART

No two 1031 Exchanges are ever identical—every transaction requires a customized plan to succeed. I build customized 1031 Exchange plans designed to align with your financial goals, protect your equity from immediate taxation, and ensure a seamless transition from relinquishing your asset to acquiring your next investment.

Let's Strategize Your Estate & Portfolio  
for Maximum Tax Savings

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# ADVANCED 1031 STRATEGIES & IDENTIFICATION *Rules*

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## SPECIALIZED 1031 EXCHANGE STRUCTURES

- Reverse 1031 Exchange: Allows you to acquire the ideal replacement property before selling your current relinquished property. An Exchange Accommodation Titleholder (EAT) holds title to the new asset until your existing property sells.
- Improvement / Construction Exchange: Enables you to use tax-deferred exchange proceeds to renovate or build improvements on your new replacement property within the 180-day window before taking title.
- Tenants-in-Common (TIC) / DST Options: Reinvest capital gains into institutional commercial assets for passive income without landlord management hassles.

## UNDERSTANDING & MINIMIZING "BOOT"

- Cash Boot: Any leftover cash proceeds from the sale not reinvested into the replacement property will be taxed as capital gains.
- Mortgage / Liability Boot: Occurs when the mortgage debt on the new property is less than the debt on the old property. The reduction in liabilities is treated as taxable income unless offset by additional cash invested.



## IRS Replacement ID Rules

- The 3-Property Rule: Identify up to 3 properties as potential replacements, regardless of their total fair market value.
- The 200% Rule: Identify any number of properties, as long as their combined fair market value does not exceed 200% of the relinquished property's sales price.

- The 95% Exception: Identify any number of properties of any value, provided you acquire at least 95% of the total value identified.

## MY COMMITMENT

*"I believe in proactive planning, technical accuracy, and providing you with every strategic advantage available. Navigating advanced exchange structures requires seamless oversight, and protecting your equity is always my priority."*

## WHAT SETS ME APART

Beyond basic like-kind exchanges, I assist real estate investors with complex portfolio shifts—from reverse acquisitions to evaluating debt-matching requirements. By aligning early with your Qualified Intermediary and tax team, I ensure your transaction structure is optimized to eliminate unexpected taxable boot.

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# WHAT YOU CAN EXPECT WORKING WITH ME AS YOUR *Agent?*

*Smart Strategy. Strong  
Results. Seamless Experience.*

## My 1031 Exchange Approach

- Clear coordination between your Qualified Intermediary (QI), CPA, and legal counsel.
- Fast identification of qualifying "like-kind" properties across local and regional markets.
- Expert handling of transaction timelines to prevent costly IRS compliance slips.
- Data-driven property evaluations to maximize replacement value.



## WHAT YOU CAN EXPECT

- Strict Timeline Management
- Qualified Intermediary (QI) Coordination
- Clear & Transparent Communication
- Strategic Market Sourcing
- End-to-End Transaction Oversight



## WHAT YOUR PROPERTY RECEIVES

- Investor-Targeted Positioning
- Precision Pricing & Valuations:
- High-Impact Marketing Assets:
- Rigorous Buyer Screening
- Clean Escrow & Contract Management

## MY COMMITMENT

*"I believe in full transparency, strategic execution, and protecting your wealth. Navigating complex tax-deferred exchanges requires precision, and your investment goals are always my highest priority."*

## WHAT SETS ME APART

A successful 1031 Exchange requires seamless teamwork. What sets me apart is my integrated network of trusted Qualified Intermediaries, tax advisors, and legal professionals. I act as your central point of contact, ensuring every legal requirement, escrow document, and statutory disclosure aligns perfectly to protect your deferred capital.

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