

1031 ADVISOR

Serving as Qualified Intermediary to Professional Advisors and their Clients since 1989



Stephen L. Robison, J.D., LL.M.
Strategic Property Exchanges, LLC serves as Qualified Intermediary on Section 1031 Exchanges, including forward, reverse, improvement, personal property exchanges and parking arrangements. Tax opinions are included with all 1031 exchanges.

For more information or advice on potential 1031 contact us at 4500 Cooper Road, Cincinnati, Ohio 45242

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1031 ADVISOR IS FOCUSED ON HELPING YOU DISCOVER, DEVELOP AND IDENTIFY IDEAS TO WIN CLIENTS BY REDUCING THEIR TAXES AND INCREASING THEIR WEALTH.

What is a “Reverse Exchange” and how can it work for your client?

One of the most rewarding aspects in the practice of law is when we are able to solve problems for clients. Reverse Exchanges represent an area in which real estate attorneys and tax attorneys can assist clients in meeting their goals. Reverse Exchanges are ideally suited where:

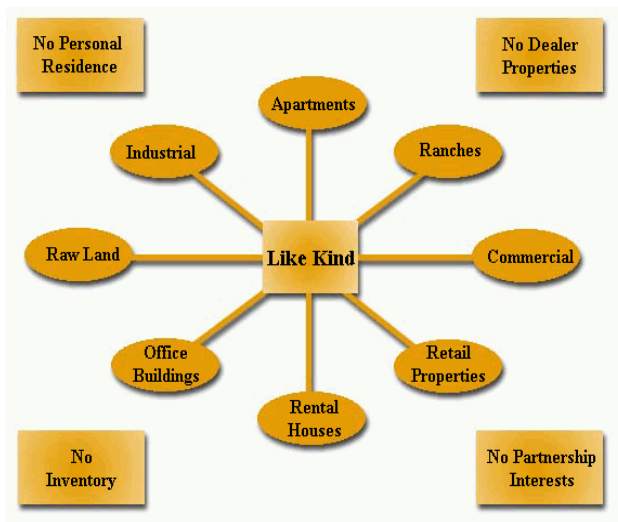
- ♦ A real estate investor does not have the ability to identify suitable property within the 45 days and acquire such property within the 180 days.

- ♦ An investor must close on the replacement property before the sale of the relinquished property.

- ♦ The real estate investor wants the purchase side of the exchange tied down before the sale of the relinquished property.

- ♦ The client’s business needs require immediate purchase and/or improvement of the replacement property followed by the sale of the existing property once the client has moved into the replacement property.

- ♦ A client is looking for a unique property and must acquire it when available, such as bank foreclosures or other types of properties.



- ♦ A client who does not know when the existing property might sell because of various issues.
- ♦ The Exchange Intermediary and the Investor enter into a Reverse Exchange Agreement.
- ♦ The Exchange Intermediary must be an unrelated party.
- ♦ The Exchange Intermediary must not be the taxpayer’s agent, attorney, accountant, family member, or business associate.
- ♦ The Exchange Intermediary can acquire and hold the replacement property for up to 180 days.
- ♦ The property to be sold must be identified within 45 days.
- ♦ The IRS Ruling permits all kinds of dealings between the investor and the Exchange Intermediary including, loans, guarantees, leases, and management of the property on non-arm’s length basis. For more information, stayed tuned or call our office at (513) 412-3483 or email at steve@robisontaxlaw.com.