



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

Defer tax 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 a leading full service Qualified Intermediary and developer of the industry’s only patented 1031 Exchange technology.

Founded in 2000 and acquired by Inspira Financial in 2023, Accruit has gained the trust of thousands of clients and become a leader in the industry through its highly credentialed experts, consistent delivery of service, innovative technologies, robust security protocols and financial strength.

Why Accruit?

- Dedicated exchange officers provide individualized service
- Developer of patented 1031 exchange workflow technology, Exchange Manager ProSM
- \$50 million Fidelity bond, \$25 million Errors & Omissions, and \$20 million Cyber Liability
- Client funds held in segregated accounts at top-rated financial institutions
- Multiple Certified Exchange Specialists® on staff
- In-house CPAs and Attorneys
- Experience managing up to \$9 billion annually in exchange transactions
- Supported over \$15 billion in real estate transaction through our solutions in 2023
- Board & Committee member of the Federation of Exchange Accommodators (FEA)

Contact us for a free consultation!

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The Voice of the 1031 Industry

