



EXCHANGE SERVICES GROUP



www.1031esg.com

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Like-Kind Exchanges

Exchange Services Group provides Qualified Intermediary services under Internal Revenue Code §1031. This Regulation allows Exchange Services Group's clients to sell assets and acquire replacement assets without paying capital gains taxes or depreciation recapture. Exchange Services Group provides a tax-advantage vehicle to defer gain on the sale of investment or business-use assets. With more than ten years of experience in both real and personal property exchanges, Exchange Services Group has handled all sizes of exchanges. Because each like-kind exchange transaction has a unique set of circumstances, we provide effective solutions to help you design an appropriate tax-deferred vehicle for your situation.

How Like-Kind Exchange Works

Like kind exchanges are regulated under Internal Revenue Code §1031 and enable taxpayers to replace existing assets held for business use with other assets of "like kind", while deferring the capital gains taxes resulting from the disposition. Exchange Services Group acts as the Qualified Intermediary facilitating the exchange of assets, investing the exchange funds until a replacement asset is acquired and facilitates the exchange process.

Why Choose EXCHANGE SERVICES GROUP

Effective Tax Solutions - Our team of exchange experts is dedicated to providing effective tax solutions to our clients' most complex tax-free transactions. Exchange Services Group proves its dedication for quality and service throughout the tax-free exchange process.

Exchange Experts - Exchange Services Group has over ten years experience as a Qualified Intermediary dealing in both real and personal property exchanges. We have facilitated all types of exchanges from a simple, single asset exchange to a complex multi-asset, multi-state reverse exchange.

Financial Security - Exchange funds are held in separate trust accounts and invested in AAA rated (S&P) money market funds that invest primarily in high quality, short-term money market instruments. Interest is calculated daily and accrued monthly to the taxpayer.

Service Leader - Exchange Services Group is a leader in the industry in customer service. With a commitment to immediate, personalized service Exchange Services Group can instantly establish your account and handle most investment and disbursement requests. Exchange Services Group dedication to service means their expert staff will be there when you need them.

The following example illustrates the benefit of utilizing 1031 in the sale of an investment property for \$1 million and redeploying the sale proceeds in like-kind asset.

	<i>Sale</i>	<i>Exchange</i>
Building and land	\$1,000,000	1,000,000
Basis	400,000	400,000
Gain Realized	600,000	-0-
Tax @ 20%	120,000	-0-
Taxpayer Savings		120,000

Exchange Services Group facilitates exchanges involving a wide variety of asset types which include:

- *Real Estate*
- *Aircraft*
- *Autos and Trucks*
- *Heavy equipment*
- *Energy*
- *Newspapers and mastheads*
- *Cranes*
- *Railcars*
- *Gas and oil field leasehold*
- *Art*
- *Franchise licenses*

Exchange Services Group is affiliated with Near North National Title a full service title insurance agency specializing in:

- *Title Insurance and Escrow Services*
- *Construction Escrow Services*
- *National Division Services*

Let us put our experts to work for you. Contact John Lamberts to discuss how we can assist you in your next exchange: 1-866-633-1031.

