

Tri-Counties Association of REALTORS® Presents

1031 Tax-Deferred Exchange

**What You Need To Know and
How to Increase Productions Using 1031 Exchanges**



3/1, 6/7, 9/6 & 12/6 - 2019
Friday, 9am - 4pm, \$49
Instructor: Tony Lam



TRI-COUNTIES

ASSOCIATION OF REALTORS®

19720 E. Walnut Drive South
Ste 100B
Walnut, CA 91789

IRC (Internal Revenue Code) 1031 Demystified
Rules, Requirements, Applications
Terminologies
Non-Extendable Time Periods
Up-Leg Identification Rules
What are "Like Kind" Properties
What Are Allowed and Disallowed
Capital Gain/Loss & Basis Calculations
Depreciation Recapture Calculations
Residential & Commercial Depreciations
Qualified Intermediary/Exchange Accommodator
Critical Agent QI Mistakes & Liabilities
Primary & Vacation Home Conversions

IRC 121 \$250,000/\$500,000 Exclusion
IRC 1033 Involuntary Conversions
Equity Leveraging & How
Principal Reduction & Interest Deduction
Cash Flow Acceleration
Return On Equity Calculations
Return On Investment Calculations
Cap Rate, NOI, GRM, Cash Flow &
Break-Even Calculations and Analysis
When/Why One Would/Should Do a 1031 Exchange
Increase Your Own Knowledge & Help Your 1031-
Neophyte & Seasoned Clients Achieve Successes
Learn the Strategies, the Tax Advantages & the
How-Tos for Your Own Investment Successes

**Register Online at www.tricorealtors.com
or call (909) 594-5992**