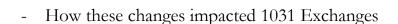
## 2023 MLTA Spring Education Seminar • May 17-19 Max Hansen, JD, CES®, Accruit

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## 1031 Exchanges 2.0 In the Title and Escrow World

INTRODUCTION: This course will cover topics a brief overview of the basic principles of 1031 Exchanges, discuss the changes to 1031 Exchanges in recent years, uncover some of the nuisances of 1031 Exchanges in relation to intangible real property, as well as how Title Companies and Qualified Intermediaries can work seamlessly together for a successful 1031 exchange for their respective clients.

## Introduction Recent changes to 1031 Exchanges



Like Kind Requirement & Real Property

- What is Real Property?
- Improvement to Land under new regulations
- Intangible Real Property
- Incidental Personal Property
- Partnerships and Fractional Interests

- Di	sregarded Entities and Fractionalized Intere	ests
	ntities in 1031 Exchanges rtnerships and Fractional Interests	

- Disregarded Entities and Fractionalized Interests

## Recurring Exchange Issues

- Drop & Swaps
- Qualified Use and Holding Periods
- What is "boot"?
- Interplay of Section 121 and Section 1031
- Second Homes or Vacation Homes
- Related Party Rule

Title Company and QI Synergies

Types of Exchanges

- Typical Forward 1031 Exchange

- Reverse Exchange
o Alternatives to a Reverse Exchange
o Basics of a Reverse Exchange
o Reverse Exchange Issues
Pandemics and Natural Disasters
- Timing of Transactions
- Impact on 1031 Exchanges
- Logistics of Closings
What's on the Horizon  Foregoet for Peel Fetate and 1031 Evehances
- Forecast for Real Estate and 1031 Exchanges
Regulations on Qualified Intermediaries
Question and Answer