BLACKACRE 1031 EXCHANGE SERVICES LLC

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Don't Let 10-31 Scare You



Let 1031 Help Double Your Commission!

*while delivering great value to your client and building goodwill, too.

(It is not magic - it is Tax law)



If You Have You Ever Sold A Rental Property, Whether Commercial or Residential, We'll Help You Look Like A Hero!!!

IT'S A WIN-WIN SITUATION! With special documentation, we transform a taxable sale into a tax-deferred exchange. You win and your client wins. By putting an exchange in place <u>before</u> the 1st_closing, your client can use all of their equity for Replacement Property instead_of paying HUGE Federal and State capital gain taxes. <u>Ask them how much they would save.</u>

YOU double your commissions because your client must identify Replacement Property within 45 days of selling the Relinquished Property and close on Replacement(s) within 180 days – and many buy more than one. With these deadlines, Clients become motivated buyers with cash in escrow and they acquire a property of equal or greater value.

Call now for your <u>FREE</u> booklet, Section 1031 Tax Deferred Exchanges in a Nutshell. Get extras and you can send them to your clients and/or we can do a 1031 Seminar for you.

Our role at BlackAcre 1031 is to make your job easy by working with you, your client and the Settlement Agent, keep your client's funds safe, ² and doing the Exchange paperwork.

We have successfully completed exchanges throughout the United States involving about two billion dollars (\$2,000,000,000.00) of real estate. Nationwide, bonded and insured, remember that BlackAcre 1031 is here to make it easy for <u>YOU!</u>



Let Taxes R.I.P. so you and your clients can Have a Happy Halloween!



For our <u>FREE</u> brochure call <u>NOW</u>, write (<u>info@BlackAcre1031.com</u>) or send a fax (1-301-542-0003) today. Tell us how many booklets you need.

BlackAcre 1031 Exchange Services LLC focuses exclusively on I.R.C. Section 1031 Tax Deferred Exchanges. Robert M. Levenson, Esquire is a member of the Maryland Bar Association and has been involved in real estate investing since 1978 and lectures locally and around the country on his favorite subject, Section 1031.

In order for an exchange to be completely tax-deferred, the Taxpayer must "trade up or trade even" in debt and "trade up or trade even" in equity. For a simple example which ignores transaction costs and ignores the basis, where the Relinquished Property sold for \$700,000 and the mortgage balance was \$300,000, the combined value of Replacement Properties in the exchange must be at least \$700,000 with at least \$300,000 in loans (or Taxpayer can add new cash instead of all/part of the loans) otherwise the Taxpayer may owe some taxes.

² Safety – Nationwide, Bonded and Insured - (1) BlackAcre 1031 holds your client's exchange funds at Commerce Bank (S&P 500, NYSE-CMH) (2) in a segregated account with your client's name on it (3) and BlackAcre 1031 has a \$7,500,000.00 Fidelity Bond as well as (4) E&O insurance through Lloyds of London.