



e-Report

YOUR SOURCE FOR UP-TO-DATE 1031 EXCHANGE NEWS

Considering an IRC § 1031 Tax Deferred Exchange? SEVEN GREAT REASONS TO EXCHANGE

While avoiding those steep capital gains taxes are, for most, the primary consideration for engaging in a 1031 tax deferred exchange, there are many other significant advantages to a tax deferred exchange:

1. Replace non-income producing property with income producing property;
2. Diversify property interests for estate planning purposes;
3. Replace time consuming management properties with more easily managed properties;
4. Exchange into property that can accommodate the taxpayer's trade or business (e.g. taxpayer who owns apartment complex can trade into manufacturing plant);
5. Exchange fully depreciated property to obtain the benefit of a new depreciation schedule;
6. Relocation of taxpayer's business;
7. Relocation of investment property to accomplish ease of management.



TURN TO THE EXPERTS

Old Republic Exchange is a qualified intermediary, which has facilitated over 100,000 exchanges. Old Republic Exchange is part of the Old Republic Title Insurance Group, which is a wholly owned subsidiary of Old Republic International (NYSE:ORI), a multi-billion dollar corporation, which ranks among the nation's 50 largest publicly held insurance organizations.

ADDED SECURITY FOR YOUR EXCHANGE

- \$80 million fidelity bond
- \$50 million errors & omissions insurance
- Letter of Guaranty from corporate parent

To discuss how a §1031 Exchange might be beneficial to you, please call one of Old Republic Exchange's dedicated professionals, or visit OldRepublicExchange.com.

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