

JLM Corporation serves as a Qualified Intermediary for real estate property investors, and has specialized in 1031 Exchanges since 1988. JLM Corp is bonded and insured because they understand protecting your money is paramount. In addition, clients are provided a dedicated Exchange Specialist to oversee their exchange from start to finish.



### WHAT IS A REVERSE EXCHANGE?

A tax deferral vehicle where the Exchanger / Taxpayer purchases replacement property prior to the sell and recordation of deed for relinquished property. The reverse exchange requires replacement property title to pass through an Exchange Accommodation Title Holder to qualify.

# WHAT IS "LIKE KIND" PROPERTY?

Exchange any real property for any other real property in the United States. Properties must be held for productive use in business, trade or investment. for example, an exchange of apartments for vacant land, etc.

## WHO SHOULD EXCHANGE?

A taxpayer who has real property that may net a gain upon the sale (generally property that has been substantially depreciated for tax purposes and/or has appreciated in fair market value).

### WHY DO A REVERSE EXCHANGE?

An investor using a reverse exchange can mitigate some or all of their capital gains taxes, and obtain:

- Better capitalization rates
- Real estate portfolio diversification
- Quick acquisition of coveted properties

# LET JLM CORP. SECURE YOUR EXCHANGE

- Bonded and Insured
- Financials and Data Systems certified by independent auditor annually
- Experienced On-Site Legal Team

If you would like to learn more about 1031 Reverse Exchanges or open a reverse exchange, please contact
Susan Burns – Exchange Officer with JLM Corporation.

### Susan Burns

Exchange Officer | JLM Corporation

JLM Corporation - a subsidiary of California Title Company susanb@jlmcorporation.com 714-834-4250 | Direct 800-707-1031 | Toll Free 714-640-7296 | Cell 714-864-3263 | Fax