



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 steep capital gains taxes is, 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 intensive 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. Relocate taxpayer's business
7. Relocate investment property for 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

- \$120 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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