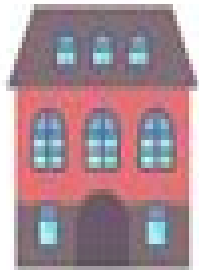


The 8 Steps of a 1031 Exchange

1. Sell Property



2. Give Capital Gains to Qualified Intermediary



3. Identify Like-Kind Property Within 45 Days



4. Send Duty Letter to Qualified Intermediary



5. Negotiate With Seller of Like-Kind Property



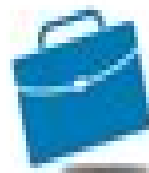
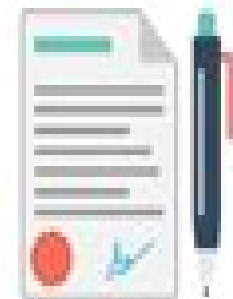
6. Agree on a Sale Price



7. Have Your Intermediary Wire Capital Gains to Titleholder



8. Fill Out Form 8824



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