



IDENTIFYING AREAS OF CONCERN IN TAX DEFERRED EXCHANGES

Certain legal issues regularly arise that may impact the manner and method utilized to structure your exchange.

To find out if you are potentially impacted by any of the following issues, take this quiz:

Will the vesting of title for your replacement property match the way you presently hold title in the property you plan to sell? Yes No

Does your sale or your purchase property involve a Partnership, LLC, Corporation, Trust or any other legal entity? Yes No

Do you plan to make any capital improvements to your acquired property with exchange funds? Yes No

Are you planning to purchase or declare more than three properties in your tax deferred exchange? Yes No

Is Seller Carryback financing involved in the sale of the relinquished property? Yes No

Is your primary residence involved in the sale or purchase? Yes No

Are you planning to purchase a property before selling and closing on another property? Yes No

Are you purchasing from or selling to a related party (immediate family or entity you have more than 50% ownership interest)? Yes No

Are you planning to withdraw any cash out of the exchange funds that will be held by the Qualified Intermediary? Yes No

*If you answered "no" to the first question, or "yes" to any of the remaining questions, please contact **Tax Deferred Exchange Services** immediately for further evaluation and clarification. We can be reached at (253) 383-1200 (Tacoma) or (800) 236-4948.*

TAX DEFERRED