

Strategic Investment & Tax Planning Tools

Explore Smart Real Estate Strategies for Growth, Income & Legacy

Delaware Statutory Trusts (DSTs) & Vacation Home Exchanges

Both DSTs and Vacation Home Exchanges offer powerful tools for investors seeking:

- ✓ Tax Deferral
- ✓ Passive Income
- ✓ Future Flexibility
- ✓ Estate Planning Advantages



1031 Exchanges are not just used as a tool to defer taxes...

➔ 1031s are also used to intentionally reshape exchangers' Lifestyle, Legacy and Long-Term Financial Freedom

VACATION HOME EXCHANGE

Turn Your Investment into a Dream Home

A unique way to acquire your future second home or primary home while deferring capital gains taxes.

- 1031 Exchange Eligible
- Limited Personal Use Allowed
- Post-Exchange, Exchanger follows the "3 Rules of Twos":
 - Held for investment for at least 2 years
 - Rented at least 14 days/year
 - Personal use $\leq$ 14 days or 10% of rental days
- After 2 Years:
 - Revenue Procedure 2008-16
 - Convert into a second home
 - Move into as a primary residence



A powerful strategy to turn today's investment into tomorrow's lifestyle.

Secure Exchange
1031 EXCHANGE SERVICES



DELAWARE STATUTORY TRUSTS (DSTs)

Passive Real Estate Ownership with Income

Ideal for accredited investors seeking hands-off, stable income.

- Accredited Investors Only (Net worth > \$1M, excluding primary residence)
- Monthly Passive Income
- No Property Management
- Institutional-Grade Real Estate

Perfect for investors who want income producing assets (real estate) without the headaches.



DST-721 UPREIT STRATEGY

From DST to Liquidity with REIT Operating Units

A hybrid strategy offering long-term flexibility and liquidity.

- Transition DST investment into a REIT
- Receive Operating Partnership Units (OP Units):
- Continue earning monthly income
 - Later convert OP Units into publicly traded REIT shares, offering future liquidity

Ideal for mature investors seeking income, diversification, and future liquidity.



ESTATE PLANNING BENEFITS

Real Estate's Hidden Tax Secret: The Stepped-Up Basis

Ensure one's legacy is preserved and passed on tax-efficiently.

- Upon Death:
 - Heirs receive a stepped-up basis value
 - All previously deferred capital gains are erased
- Heirs Can:
 - Sell property tax-free (if sold at stepped-up value)
 - Keep it for income and defer new gains via 1031

A cornerstone strategy for wealth transfer and legacy planning.



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