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- ▶ Korea-US Tax Tax Research Forum Seminars, long-term leased to a single tenant way glass
- ▶ All real estate contracts in writing to the home owner tax exemption, preferably utilizing 1031



In a heated speech he told about 120 people attended the real estate market forecasts and investment to note that such legal, tax measures and planning at 29 pm JJ Grand Hotel a seminar hosted by the Korea-US Tax Research Forum.

If you are considering the purchase of real estate for commercial or investment are bound to complicate the head. This is big money enters aneulji ever occur, such as a large negative the financial crisis, whether it is advantageous to buy some real estate, it will be no problem legally, taxes, etc. Plenty of questions are how you can save. A seminar taking up the thirst of this information gotta held in the last 29 days LA Koreatown attracted attention. Korea-US Tax Research Forum was listening for the day, JJ Grand include a seminar organized by the Hotel pitfalls to be aware of 120 people were attending the real estate market diagnosis and prospects, as investment, tax measures.

## $\blacksquare$ 16-~ has nearly 19 years real estate cycle, "half "

mark Hong, president of the Chorus real estate has now diagnosed the cycle threshold of the regulator. Real business cycle moved each cycle of 16 years and 19 years 1973-2008 a total of 35 years. And since 2008 up to now the last eight years now is that slowly folding point the meantime boom.

Hong representatives "to mean the complete cycle, including 16-19 period until regulators point that current eight-year slowly compared to the adjusted should be "said" in September, including the interest rates of banks insangseol controlled real estate developers, he said the signals "such as the development of IT

## technology to

Hong representative proposed a 'single tenant triple net" as an alternative investment group fluctuations. A mall or a company is using all of the buildings and the shape, which is responsible to the property taxes, insurance, management, and maintenance.

Write two days Tennant risk investing in such a way that long-term lease, there is no need to direct management, and tax benefits are excellent, has the advantage of being homogeneous asset exchange means "1031 exchange" will facilitate that.

Hong representative "and receives a fee ownership scheme owned the glass, and if feasible sites can also be the way that leased them, but owning only the right to lease the best avoided, "said," I advised slamming in the middle of the actual owner and the tenant greater risk suffer only their own cache flow ".

## real estate investment as notice pitfalls to

five kinds of traps that can be the source of legal disputes is aenhong Peter is a lawyer representing the law firm introduced.

First, all contracts related to real estate broker relationship is unclear and should be made in writing rather than orally. The timing gives a commission to the example is there usually a back-seller received any offer is obligated to broker and or selling a fixed extensively for payment even stop the listing may be modified before you sign to acknowledge and discuss in advance.

The second purchase since a transfer of ownership. For such individuals to buy back the normal tax if there are hundreds of people to migrate to the company or LLC (limited liability company), etc. It is safe before you finish the previous closing. After closing, there can be attacked from the bank as per Figure lawsuit personally even a single day if you have signs of a personal name or violated the loan contract.

The third is the investigation of the sale "dew Dili intelligence '(due diligence) is particularly large in the dispute is the friction with the existing tenant. First, a statement later want to receive legal confirmation of S. topel (estoppel) rights can not be reversed in the lawyer is "get a sign to reaffirm the lease and the rent and options from an existing tenant after the tenant has changed the horses or left-selling a must in case you do not confirm, "he said.

the fourth and fifth are mentioned as title insurance and environmental issues. In particular, the report title section B on Scilly are 'contracts, conditions and restrictions' (CC & Rs) are prohibited content requires the various're written scrupulous review. Environmental issues Comprehensive Environmental Response indemnity liability reviewing create accurate reports hire environmental experts due to the clearing of a broad and fully accountable to the owner in accordance with (CERCLA) and the industrial zone, gas stations, car repair shops, storage facilities on the ground or underground, Dry Cleaner this used such places should be especially careful.

## ■ tax benefits in accordance with the sale of real estate how

Justin shares HJS accounting firm representative, the representative forum "residences are available to the home owner's exemption, is an investment tax savings in 1031 Exchange," said "You can see the challenge in the way of tax etc. cost segregation (cost segregation) here," he said.

If the actual home owners lived directly over two years \$ 250,000, can be exempted from capital gains tax up to \$ 500,000 if the couple have. The two-year period allows both recognized hair stylist who lived during the past five years.

1031 Exchange when selling real estate investments and real estate purchases more expensive for the same price within 180 days, makes it enables you to defer paying capital gains tax. There is no limit to the number and the amount you inherit the property as an inheritance equipped to benefits tax disappears on the capital gains tax and depreciation benefits who have far postponed.

State Representative, "even here there is a kind of' loophole "for example, the first \$ 1 million If after repeatedly 1031 for the real estate values rose about \$ 4 million sale to do to in the meantime postponed on capital gains tax, etc. is advantageous better to rather inherited "and" the value of the inheritance, \$ 5,450,000 more than I priced the inheritance tax them he said legal way to avoid "

cost segregation is a way out to solve the case of the requirements of commercial real estate depreciation, limited by constraints in '39 tax deductible. This is also complaining to the manner by separating the components of the estate garden, which accelerated depreciation IRS issues, but sometimes if you push to put on a tax expert and audit guidelines, etc. can get good results.

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