

1031 Industry **BEST PRACTICES**

These best practices are based on regulatory and voluntary compliance, innovative technologies and industry expertise, and are designed to ensure secure, sound and smooth 1031 exchange transactions.

Federal Tax Regulations

- IRC Section 1031 compliance
 - IRC Section 468B compliance
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Protection of Funds

- Qualified Trust accounts
 - Qualified Escrow accounts
 - Financially secure custodial banks
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Reporting Protection

- SOX 404 compliance
 - SAS 70 Type II certification
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Advanced Technologies

- 24/7 online visibility of transaction
 - Automated document archive
 - Seamless data consolidation
 - Rapid solutions deployment
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Additional Federal Regulatory Compliance

- The Bank Secrecy Act
 - The Gramm-Leach-Bliley Act
 - The USA PATRIOT Act
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Full Line of Exchange Solutions

- Forward Exchange
 - Reverse Exchange
 - Like-Kind Exchange Program
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When choosing a 1031 provider to help you with your tax-deferred exchange, it's important to know how they stack up against the 1031 industry's set of best practices. With Nationwide Exchange Services (NES), you can be sure your exchange will be handled by the only 1031 exchange provider that meets or exceeds the industry's set of best practices.

1031 Exchange Best Practices Comparison Chart	NES	Other QIs
Full Line of Exchange Solutions	●	●
Forward Exchange	●	●
Reverse Exchange	●	●
Like-Kind Exchange Program	●	●
Federal Tax Regulations	●	
IRC Section 1031 compliance	●	●
IRC Section 468B compliance	●	
Protection of Funds	●	
Qualified Trust accounts	●	●
Qualified Escrow accounts	●	●
Financially secure custodial banks	●	
Reporting Protection	●	
SOX 404 compliance	●	
SAS 70 Type II certification	●	
Advanced Technologies	●	
24/7 online visibility of transaction	●	●
Automated document archive	●	
Seamless data consolidation	●	
Rapid solutions deployment	●	
Additional Federal Regulatory Compliance	●	
The Bank Secrecy Act	●	
The Gramm-Leach-Bliley Act	●	
The USA PATRIOT Act	●	

Always: ● Sometimes: ●

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Nationwide Exchange Services



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