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Cool Real Estate market And hot tips for real estate investors .

Posted by: StevenDubin on Dec 19, 2005 - 12:00 AM



Investing in real estate? Rodman & Rodman, P.C. offers timely tax advice for investors in today's uncertain and cooling real estate market.

Investing in real estate? Rodman & Rodman, P.C. offers timely tax advice for investors in today's uncertain and cooling real estate market. With offices in Newton, Mass., Rodman & Rodman are providers of accounting, tax and business services to small and medium-sized companies throughout New England.

Rodman & Rodman elaborates upon "Like-Kind Exchanges" and "Tenants in Common" (or "TIC" investments) and the benefits of each.

Oftentimes, people who own real estate for investment purposes are reluctant to sell the property, because they will most likely incur a large income tax liability on the gain realized. However, the property can be exchanged and the gain postponed (but not eliminated) under Like-Kind Exchange rules. Those who invest in rental real estate or business real estate (used to produce income) may engage in Like-Kind Exchanges. Essentially, an investor trades a rental or other real estate used in business with another investor to defer capital gains. An intermediary is usually used to sell the rental or business property, and instead of taking the cash from the proceeds, it's held in escrow and invested into the traded property, hence, the capital gains tax is deferred.

Like-Kind Exchanges are an ideal way to defer tax when capital gains rates are high. But, these exchanges can prove to be more expensive in the long run if the exchange is made while rates are low. Investors who decide to do a Like-Kind Exchange instead of selling in today's market will end up paying capital gains tax that is approximately 33 percent higher than it would be if the property was sold and the tax paid now. Because capital gains rates are at an all time low (15 percent) and scheduled to increase another 5 percent in 2008, investors may want to reconsider Like-Kind Exchanges and skip deferring the tax until later when the rates will be higher.

TIC, or, Tenants in Common investment refers to rental property that is owned by individuals who share part ownership. It's a very good investment for people who do not want to manage rental property and, due to the shared ownership, it is relatively low risk. TIC property is not considered a legal entity or partnership and each investor owns a piece of the property. Because the TIC property not a legal entity, it can also qualify as a Like-Kind Exchange. Investing in TIC property is a "good bet" because of the low maintenance and low risk. It also qualifies for a Like-Kind Exchange, which enables investors to defer capital gains in the future when rates are high, should they desire to do so.

"When considering Like-Kind Exchanges, investors should be wary of market conditions and rates that could potentially increase long term cost. Be sure to do some research or check in with your accountant before signing on the dotted line," explained Steve Rodman of Rodman and Rodman, P.C.

Rodman & Rodman, P.C.

Founded in 1961, Rodman & Rodman, P.C. provides accounting, tax and business services to small and medium-sized companies throughout New England. With a focus on strategic planning, Rodman & Rodman goes beyond traditional accounting services and takes a proactive approach when serving clients to increase, preserve and sustain clients' financial net worth.

From business valuations, taxation, audits, fraud detection and prevention services and succession planning to a variety of accounting IT services including software selection, implementation and training, the team at Rodman & Rodman serves as comprehensive advisors to clients. For individual clients, the company offers personal advisory services such as planning for real estate transactions, obtaining financing, estate planning and retirement

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planning as well as planning for college education. Rodman & Rodman Certified Public Accountants are located at 3 Newton Executive Park in Newton, Mass. For more information, visit their website at www.rodmancpa.com or contact Jen Reading at (617) 965-5959.

Words Of Wisdom

Why does Sea World have a seafood restaurant? Im halfway through my fish-burger and I realize, Oh my God.... I could be eating a slow learner!

-- Jerry Seinfeld

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