

# **Tax-Free Like-Kind Exchanges**

## **2011 CD Contents**

All the model documents included in the Appendices to *Tax-Free Like-Kind Exchanges* (as updated by means of the 2011 Supplement) are provided in Microsoft Word format, so that you may easily use/adapt them for your own transactions.

### **Appendix A: Common Fund and Management Documents**

A-1: Agreement for the Maintenance of a Common Fund

A-2: Management Agreement

### **Appendix B: Deferred Exchange Documents**

B-1: Letter to Exchanger

B-2: Letter to Exchanger's Advisor

B-3: Letter to Closing Company—Relinquished Property

B-4: Exchange Closing Instructions

B-5: Like-Kind Exchange Agreement

B-5a: Trust Agreement

B-6: Assignment Agreement for Relinquished Property and Consent of Buyer

B-7: Identification Instruction Letter

B-8: Deferred Exchange Replacement Property Identification Form

B-9: Brochure—For Informational Purposes Only

B-10: Assignment Agreement for Replacement Property and Consent of Seller

B-11: Closing Instructions Pro Se—Replacement Property

B-12: Closing Instructions Advisor—Replacement Property

B-13: Letter to Closing Company—Replacement Property

B-14: Exchange Closing Instructions—Replacement Property

B-15: Termination Letter—Advisor

B-16: Termination Letter—Pro Se

### **Appendix C: Reverse Exchange Documents: Exchange-Last Structure**

C-1: Letter to Exchanger Acting Pro Se—Replacement Property

C-2: Letter to Exchanger's Attorney—Replacement Property

C-3: Letter to Escrow Officer—Closing Parked Replacement

C-4: Exchange Closing Instructions—Parked Replacement

C-5: Nonnegotiable Promissory Note

C-6: Exchange Accommodation Agreement

C-7: Lease Agreement

C-8: Letter to Exchanger—Relinquished Property Identification

C-9: Relinquished Property Identification Form

C-10: Brochure—For Informational Purposes Only

C-11: Like-Kind Exchange Agreement

C-11a: Trust Agreement

C-12: Assignment Agreement for Parked Replacement Property and Consent of Seller

C-13: Assignment Agreement for Relinquished Property and Consent of Buyer

C-14: Assignment Agreement for Option to Acquire Parked Replacement Property, Replacement Property, Consent of Parties, and Exercise of Option

- C-14a: Assignment agreement for Replacement Property and Consent of Seller
- C-15: Letter to Exchanger Acting Pro Se—Relinquished Property
- C-16: Letter to Exchanger’s Tax Advisor—Relinquished Property
- C-17: Letter to Escrow Officer—Closing of Relinquished Property
- C-18: Exchange Closing Instructions—Relinquished Property
- C-19: Letter to Exchanger—Replacement Property Identification
- C-20: Reverse Exchange Replacement Property Identification Form
- C-21: Brochure—for Informational Purposes Only
- C-22: Termination of Exchange Agreement—Pro Se
- C-23: Termination of Exchange Agreement—Attorney
- C-24: Termination of Exchange Accommodation—Pro Se
- C-25: Termination of Exchange Accommodation—Attorney

#### **Appendix D: Reverse Exchange Documents: Exchange-First Structure**

- D-1: Letter to Exchanger Acting Pro Se
- D-2: Letter to Exchanger’s Attorney
- D-3: Letter to Escrow Officer—Exchange First
- D-4: Exchange Closing Instructions—Exchange-First
- D-5: Nonnegotiable Promissory Note
- D-6: Exchange Accommodation Agreement
- D-7: Like-Kind Exchange Agreement
- D-7a: Trust Agreement
- D-8: Assignment Agreement for Relinquished Property and Consent of EAT
- D-9: Assignment Agreement for Replacement Property and Consent of Seller
- D-10: Assignment Agreement for Option to Acquire Parked Relinquished Property, Consent of Parties, and Exercise of Option
- D-11: Exchange Closing Instructions—Relinquished Property
- D-12: Letter to Exchanger
- D-13: Letter to Exchanger’s Advisor
- D-14: Letter to Closer

#### **Appendix E: Leasehold Improvements Exchange Documents**

- E-1: Exchange Accommodation Agreement
- E-2: Promissory Note
- E-3: Security Agreement
- E-4: Deed of Trust and Security Agreement
- E-5: Lease Agreement
- E-6: Construction Agreement
- E-7: Construction Loan Agreement

#### **Appendix F: Tenancy-in-Common Documents**

- F-1: Tenants-in-Common Agreement
- F-2: Management Agreement