



## REAL ESTATE SUPPORT SERVICES

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## REAL ESTATE SUPPORT SERVICES





Kerkering Barberio is a diversified financial, consulting and information services provider and is the largest firm of its type in Southwest Florida. Since established in 1972, the Firm has grown to provide a variety of personal and business financial services. Our Firm is dedicated to quickly adapting to the needs of its professional community and takes pride in assisting you and your clients achieve financial goals.

## 1031 EXCHANGES

- Reverse exchanges
- Built to suit
- Tenants-in-common interest
- Partnership
- Multiple exchanges
- Qualified intermediary
- Accommodation title holder
- Mixed-use property

## 1033 INVOLUNTARY CONVERSIONS

- Condemnation
- Casualty loss

## CONSTRUCTION CONTRACTORS

- Industry accounting software
- Income tax elections/requirements
- Construction management consulting
- Audits and reviews

## CONSULTATION FOR AGENTS, BROKERS, AND PROPERTY MANAGERS

### FOREIGN OWNERSHIP

- Withholding rules on sale
- Withholding rules on rental
- 1031 Exchanges
- Income tax filing requirements
- Estate tax planning

### INVESTMENT REAL ESTATE

- Feasibility studies and projections
- Entity selection
- Cost segregation studies (depreciation enhancement)
- Special allocations
- Contractual agreement structure

### MORTGAGE FINANCING ANALYSIS

## PERSONAL RESIDENCE

- Principal residence
- Second home
- Other personal real estate

## REAL ESTATE DEVELOPERS

- Audits and reviews
- Entity selection
- Cost accounting methods
- Feasibility studies
- Industry accounting software
- Project cash flow analysis
- Project financial model analysis

## TAX IMPACT ANALYSIS

### TAXATION ISSUES

- Passive versus active
- Real estate professionals
- Estate tax planning
- Property taxes

