

# DST INVESTOR'S CHECKLIST

## Factors to consider before investing in a 1031-qualified Delaware Statutory Trust

- Does my rental property or land qualify for a 1031 exchange?
- Do I have partnership issues that could affect a potential 1031 exchange?
- What are the tax consequences if I do not conduct a 1031 exchange?
- What is my current property cash flow and yield on equity?
- How do I calculate my replacement value requirement?
- Do I understand tax-basis carryover?
- What are my 1031 exchange timelines?
- What are potential “boot” issues (items in the transaction that may be taxable)?
- How do I select a Qualified Intermediary to hold and transfer my exchange funds?
- How do I select a financial representative to help me invest in DSTs?
- Am I an “Accredited Investor” as required under SEC regulations?
- How do I select a DST property for my 1031 exchange?
- Should I invest in one or multiple DSTs?
- Should I invest in single-asset or multi-asset DSTs?
- Should I invest in DSTs with built-in financing or without debt?
- Are “721 UPREIT” DSTs right for me?
- Do I understand the strengths and weaknesses of various real estate sectors and lease structures?
- What are the benefits, risks, and limitations of DSTs?
- What are the fees and expenses of DST investing?
- What is a “springing LLC”?
- Do I (or my accountant) know how to report my 1031 exchange to the IRS?
- Do I (or my accountant) understand state tax reporting requirements?

### **Consult with your tax or legal professional before investing.**

Investment in Delaware Statutory Trusts (DST) is speculative, illiquid, and carries a high degree of risk – including the potential loss of the entire investment. DST 1031 properties are only available to accredited investors (typically defined as having a \$1 million net worth excluding primary residence or \$200,000 income individually/\$300,000 jointly of the last three years) and accredited entities only. If you are unsure if you are an accredited investor and/or an accredited entity, please verify with your CPA and Attorney. Securities offered through Concorde Investment Services, LLC (CIS), Member FINRA/SIPC. Advisory Services offered through Concorde Asset Management, LLC (CAM), an SEC-registered Investment Adviser. 1031 Capital Solutions is independent of CIS and CAM.