

# 1031 Exchanges: To Be or Not to Be Eliminated?

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There are several reasons why 1031 exchanges are making headlines these days. The first is the possibility that this section of the Internal Revenue Code would be eliminated through President Trump's tax reform. The second is that this investment strategy has become fairly attractive now that property prices have climbed considerably in some U.S. markets. In this context, what would be the impact of its repeal and what are the chances of this happening? Abe Leitner, director in the tax group of international law firm Goulston & Storrs' New York office, discussed the possible scenarios in an interview with *Commercial Property Executive*.