

**ADDENDUM TO CONTRACT OF SALE**

The following terms and conditions are hereby incorporated in and made a part of the agreement dated \_\_\_\_\_ on property known as \_\_\_\_\_

executed by \_\_\_\_\_, Buyer  Seller  Other  \_\_\_\_\_

and \_\_\_\_\_, Buyer  Seller  Other  \_\_\_\_\_

By executing this Addendum the parties intend to modify their existing Agreement as below. All other provisions of the existing Agreement shall remain in full force and effect.

1. **INTENT TO EXCHANGE:** IT IS THE INTENT OF \_\_\_\_\_ ("EXCHANGOR") TO UTILIZE THIS TRANSACTION AS PART OF A TAX DEFERRED EXCHANGE AS PROVIDED IN INTERNAL REVENUE CODE SECTION 1031, AS AMENDED AND THE TREASURY REGULATIONS PROMULGATED THEREUNDER.

2. **EXCHANGE COOPERATION CLAUSE:** SELECT THE APPROPRIATE COOPERATION CLAUSE.

Buyer hereby acknowledges it is the intent of the Seller to effect an IRC Section 1031 tax deferred exchange which will not delay the closing or cause additional expense to the Buyer. The Seller's rights under this Agreement may be assigned to Attorneys & Accountants 1031 Services, LLC, a Qualified Intermediary, for the purpose of completing such an exchange. Buyer agrees to cooperate with the Seller and Attorneys & Accountants 1031 Services, LLC in a manner necessary to complete the exchange.

Seller hereby acknowledges it is the intent of the Buyer to effect an IRC Section 1031 tax deferred exchange which will not delay the closing or cause additional expense to the Seller. The Buyer's rights under this Agreement may be assigned to Attorneys & Accountants 1031 Services, LLC, a Qualified Intermediary, for the purpose of completing such an exchange. Seller agrees to cooperate with the Buyer and Attorneys & Accountants 1031 Services, LLC in a manner necessary to complete the exchange.

3. **ADDITIONAL TERMS:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4. **TAX AND LEGAL ADVICE:** The manner in which an exchange is structured will have significant tax and legal consequences. The parties hereto should always consult with their tax and/or legal advisor regarding the structure and specific requirements of an exchange. By signing below the parties hereto acknowledge a copy of this Addendum.

Signature \_\_\_\_\_ Date \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_  
Signature \_\_\_\_\_ Date \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

**DISCLAIMER:** Attorneys & Accountants 1031 Services, LLC is available to assist Exchangors and their advisors with exchange strategies and technical support, however Attorneys and Accountants 1031 Services, LLC cannot provide legal or tax services or advice and the Exchangor must consult with their legal and tax professionals as to the intended exchange and any legal or tax implications thereof.