

**HANDY TIPS**

© If you want to perform electrical repairs in your home, be sure to be safe and disconnect the power. But you'll want to do so ONLY from the circuit you'll be working on. The circuit breaker panel is typically in the garage and the breakers are typically unmarked. How can you keep from running up and down the stairs to check when the correct breaker has interrupted power to that area? Simple. Connect an AC powered radio to the circuit in question and turn the volume up so you can hear it from the breaker panel location. As soon as the music stops, you have found the breaker. ❖

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**Would You Like To Know How Much Your Neighbor's House**

Maybe you're just curious. Or maybe you want to know how much equity you have in your home. Or perhaps you're thinking of selling your home and want to know how much your home has increased in value. Either way, we can help...with no "sales pitches" or runarounds. Just give us a call and we will send you the facts. ❖

**THANK YOU** for reading our

Between Friends personal newsletter. We wanted to produce a newsletter that has fun content and is valuable and beneficial to you. Your constructive feedback is always welcome.

**AND...** whether you're thinking of buying, selling, or investing in real estate, or just want to call and say "Hi," We'd love to hear from you...

*Don Moore* ☎ *Srene Moore*  
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**When you hire The Don Moore Team, you get two dedicated Agents instead of one.**

**Hair Today and Shine Tomorrow!**

**Simple remedies for your hair or relieve itchy scalp at a fraction of the cost.**

**Problem:** Over washing your hair or too few natural oils can leave your scalp feeling flakey, itchy, dull and uncomfortable.  
**RX:** Add a few drops of tea tree oil and a tablespoon of olive oil to your favorite shampoo. Tea tree oil soothes any process that means we get money back from the IRS, not the other way around. And even when the IRS does contact us, it's by letter delivered via the old fashioned postal service.

**Problem:** Over styled or exposed to the elements that individuals will be getting tax rebate checks from the Internal Revenue Service (IRS). The vast majority of Americans who qualify for an economic stimulus payment will not have to do anything other than file their 2007 individual income tax return to receive their payment this year.  
So don't be worrying about rebates until they actually arrive mailed out, but if you get one of these phone calls, just hang up!

**Problem:** Lanky and lifeless hair caused by product build-up.  
**RX:** In your palm mix about 1 tsp of baking soda with the amount of shampoo you normally use. Apply this mixture on your hair, wash and condition as usual.  
**Problem:** Oily and greasy looking hair.  
**RX:** Massage five drops of eucalyptus oil onto your scalp followed by brushing with a boar-bristle brush to loosen dead skin cells and product residue on hair and scalp. Leave it on for 15-20 minutes then shampoo hair thoroughly.

**Problem:** Hair looks dull and you've lost your sheen.  
**RX:** If your hair is Brown, make a cup of freshly brewed coffee. Let it cool till lukewarm and then pour over dry hair and comb through. Wait about 20 minutes then shampoo and rinse. If Redheads, use cranberry juice, no heating or cooling needed. For blonde hair, brew a cup of very strong chamomile tea, let it cool and follow the same process with brown hair. Once dried your hair's color will look better and shine.

**Problem:** Flat Hair and dragging old looking tresses.  
**RX:** Turn up your hair volume! Leave a mug of dark ale like Guinness open for about an hour to let it go flat. Mix beer with the juice of one fresh lemon. Pour over hair and give your scalp a good massage. Rinse with cool water. The beer's sugars and protein helps to restore body while the lemon juice adds shine. ❖

**ID Thieves Using Rebate Bait**

In early February Congress finalized and passed a tax rebate program, but con artists are already using the expectation of this additional government money as bait in identity theft schemes. The IRS reports at least one scheme is using the word "rebate" in its come-ons to potential victims. Here's how this rebate phone call scam works. You get a call from someone identifying himself (or herself, there's no gender restriction on criminal activity) as an IRS employee. The caller tells you that you're eligible for a sizable rebate for filing your taxes early. But, and you knew this was coming, to get the extra rebate cash, you've got to hand over your bank account information. You see, according to the con artists, the rebates will only be directly deposited.

*Continued top of next column*

You can find past issues at <http://tinyurl.com/33gl19>

**We can evaluate your home providing tips on how to sell for TOP DOLLAR!** Call The Don Moore Team TODAY! Don (281) 851-6310 ☎ Irene (832) 630-1960

**Buyer Beware!**

It is NOT a good idea to call the number listed on the For Sale sign! By law, the Seller's agent is a fiduciary and has a duty to do everything possible to gain an advantage for the Seller and must get the highest price possible for the property. **CALL The Don Moore Team.** As your Buyer's agent, we will represent you and only you! (281) 851-6310

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### Part 3: Key Rules of a Successful Exchange

For a successful exchange, strict adherence to Section 1031 is imperative. As an investor, it is important that you understand the following rules.

**Investment Intent** - Both the property sold (Relinquished Property) and the property purchased (Replacement Property) must be held for investment or productive use in a trade or business. None of the properties exchanged can be your personal residence.

**Time Frames** - Replacement Property(ies) must be identified within 45 days of the sale of the Relinquished Property and must be purchased within 180 days of the sale of the Relinquished Property.

**Identification** - You can identify up to three Replacement Properties of any value during the Identification Period, or more, subject to certain conditions.

**Like-Kind** - The Replacement Property must be "Like-Kind" to the Relinquished Property. Any type of real property is Like-Kind to other real property. For example, a shopping center is like-kind to an investment condominium and a warehouse is like-kind to raw land. A rental house is real property.

**Common Ownership** - The party selling the Relinquished Property must be the same party purchasing the Replacement Property or a disregarded entity with respect to that party.

**Property Value** - You must purchase a property of equal or greater value to the property sold or pay tax on the difference. Exchange Values - You must use all of the cash proceeds from the sale of your Relinquished Property toward the purchase of Replacement Property or pay tax on the difference. If you offer seller financing on your Relinquished Property you may be subject to tax as the principal is repaid.

**Qualified Intermediary** - To qualify for safe harbor tax deferral, sale proceeds must be held by a Qualified Intermediary between the sale of the Relinquished Property and the purchase of the Replacement Property.

**How Long Must A Taxpayer Hold Their Property In Order For It To Qualify For A 1031 Exchange?** - First and foremost, the property involved in a 1031 Exchange must be held for "investment or productive use in a trade or a business." There is no specific holding period requirement for either the relinquished or replacement property. It has been IRS's position that taxpayers who hold their relinquished property for two years or more, satisfy the requisite intent for a 1031 Exchange (or two tax reporting periods, since in an audit the IRS may look backwards and forwards two tax returns). A holding period of over a year has generally been accepted by the courts, but may be subject to review by the IRS. The IRS will look at "investment intent" and will call a taxpayer quickly flipping property a "dealer" vs. an "investor". You NEVER want to be described as a "dealer".

### Next month: Part 4: Types of Exchanges.

### Did You Know..

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**For Sale**



**TREND SETTER REALTY**

**The Don Moore Team**  
281-851-6310



☉ **Humor:** Heaven is where the police are British, the mechanics are German, the cooks are French, the lovers are Italian, and all is organized by the Swiss. Hell is where the police are German, the mechanics are French, the cooks are British, the lovers are Swiss, and it's all organized by the Italians! *Elaine Kirchner* ❖

☉ In ancient China, the left was the "bad" side. ❖

☉ "left" but took on meanings of "evil" or "unlucky" in the Classical Latin era. ❖

☉ The English word "minister" comes from the Latin word "minister", which originally meant left-handed people. ❖

☉ Right-handed people live, on average, nine years longer than left-handed people. ❖

☉ A cockroach will live nine days without its head before it starves to death. ❖