



THE BENEFITS AND LIMITATIONS OF 1031 EXCHANGES FOR HIGH NET WORTH INVESTORS

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In this video, Scott T. Witthuhn, a Principal in Cummings & Lockwood's Commercial Real Estate and Corporate and Finance Groups and based in the firm's Stamford, Connecticut office, discusses an overview of the nature, potential benefits and process of 1031 exchanges, particularly for wealth planning purposes. The presentation will also cover the limitations, common issues and pitfalls to be aware of when considering or completing a 1031 exchange.

The presentation was given at Cummings & Lockwood's annual Professional Advisors Seminar on December 3, 2025 at the Wee Burn Country Club in Darien, Connecticut.

