



Legal 1031

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a Kensington Vanguard Company

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Matthew K. Scheriff, CPA, Executive Vice President and a Principal of Legal 1031 Exchange Services, LLC is a New York State Certified Public Accountant and a Certified Exchange Specialist®. The CES designation is granted by the Federation of Exchange Accommodators to professionals who demonstrate a comprehensive knowledge of Section 1031 of the Internal Revenue Code. Matthew is a member of the New York State CPA Society, as well as of the Federation of Exchange Accommodators.

Matthew has been working in the real estate industry for over twenty years, involved in both corporate and investment real estate services. Matthew has worked for several national Qualified Intermediary firms and is well versed in the structuring of IRC §1031 tax deferred exchange transactions.

Matthew has authored numerous articles on the tax deferred process in various legal, accounting and real estate publications such as, *Vacation Home Sales as §1031 Exchange – After ‘Moore’ ruling, holding primarily for personal use will nix eligibility*, published in the New York Law Journal on August 13, 2007, *Vacation Home Exchanges Clarified – The unanticipated implications of Rev. Proc. 2008-16*, published in the New York Law Journal on June 23, 2008, *How Mortgage Disclosure Improvement Act Has Changed Residential Closings*, published in the New York Law Journal on September 2, 2009 and *Eagerly awaiting a Covid-19 extension for 1031 Exchanges*, published April 8, 2020 in the New York and New England Real Estate Journals.

He frequently lectures on IRC §1031 tax deferred exchanges to attorneys, accountants,

realtors, and other real estate and investment advisors. Matthew has been on the faculty of Lorman Education Services, Manfred Real Estate Learning Center and The Learning Annex.

Prior to his involvement in the 1031 industry, Matthew managed the Real Estate Advisory Group at Geller & Company. His clients included Bloomberg L.P., Dean & DeLuca and Blimpie International Inc. He was also involved with Brookside Properties, Inc., a real estate investment firm. Matthew previously held a Series 22 Direct Participation Programs Limited Representative NASD securities license and was previously a registered New York State Mortgage Broker.

Matthew received his B.S. degree from Fairfield University.