



Legal 1031

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James T. Walther, Esq., LL.M., serves as Vice President and General Counsel at Legal 1031 Exchange Services, LLC, where he advises the leadership team and plays a key role supporting business operations. As a valuable resource for Legal 1031's clients and their advisors, he helps them navigate and structure complex tax-deferred exchanges. James leads Legal 1031's parking exchange program, specializing in reverse and improvement exchanges and other complex transactions. Before joining Legal 1031, he practiced law at a Philadelphia firm, focusing on real estate, employment law, and business law. His background also includes roles in real estate and finance, enhancing his expertise in transactional structuring.

James is admitted to practice in Pennsylvania, New Jersey, the U.S. District Court for the Eastern District of Pennsylvania, and the U.S. Tax Court. He holds an LL.M. in Taxation from Temple University's Beasley School of Law, a J.D. from Rutgers School of Law, and a B.A. in Political Science from Stony Brook University.

A frequent speaker on IRC §1031 tax-deferred exchanges and real estate taxation, James educates legal, accounting, real estate, and financial professionals through seminars and continuing education programs. He is a certified instructor for Real Estate Continuing Education and Continuing Legal Education in multiple states. Additionally, he authors industry articles and technical content on 1031 exchanges, real estate, and business taxation, and has been interviewed in national tax publications.