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of you have most likely purchased single-family houses at one time or another and have at least a minimal degree of rental property experience. In Chapter 2, the concept of flipping properties, along with specific types of flipping, is more fully discussed. Then in Chapter 3 1 10537_Berges_c01_f.qxd 9/22/03 10:09 AM Page 1

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"Most flippers tend to focus on the aesthetic stuff, but flipping needs a lot of skills people don't think about," says Christopher Totaro, a former contractor who flipped homes before becoming an...

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When I first started flipping, my fellow designer and friend Grace Carpenter let me in on the best piece of advice (if flipping has a "golden rule," this is it!!): You make your money when you BUY your house. In other words, the house needs to be a good investment from the start in order for it to be a good flip.

3. Business or trade. You purchase, fix, and flip multiple properties on a routine basis as your primary form of business. In this scenario, flipping real estate is your main form of income and profits are therefore treated as ordinary income and taxed at your ordinary tax rate. This income is also subject to self-employment tax (FICA and Medicare), which tacks on another 15.3% in taxes (you can deduct half of this tax as an adjustment to your income to reflect the "employer's share ...

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