

1031 Tax Deferred Exchanges Delayed Exchange

A 1031 Exchange allows a property owner to defer payment of capital gains tax from the sale of investment property. The sale proceeds are placed into an Exchange account with a qualified intermediary, such as Allied 1031 Exchange, and are then used to acquire new investment property. In a **Delayed Exchange**, the exchanger relinquishes their current investment property and then acquires a replacement property at a later date.

- Your Exchange Period begins upon the close of escrow of your original investment property.
- You must identify up to 3 possible replacement properties with the first
 45 days of your Exchange Period.
- You must close escrow on your new investment property within 180 days of the sale of your original property.



By deferring payment of capital gains tax, a property owner will have **more capital** available to acquire new investment property. This will allow the investor to purchase **more expensive property** and/or receive **greater cash flow** on an income producing investment.

For More Information, Call Us Today!
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