



# 1031 Exchanges for Land

## TRANSFORMING TAX LIABILITY INTO CASH FLOW

### What is a 1031 Like-Kind Exchange?

Section 1031 of the tax code allows owners of qualified land to sell the property without having to pay taxes on the gain from the sale, as long as the exchange value is used to acquire like-kind replacement property.

Whether you are selling land to a private owner or selling land to a conservancy or 501c3, a 1031 exchange can be used to defer capital gains and net investment income.

### Accruit's 1031 Exchange Services

**Defers** taxes on gains realized when selling land held for investment or business use. In some cases, the tax can be deferred indefinitely.

**Delivers** a safe, proven process that allows clients to take advantage of safe harbors provided for in the tax law.

**Provides** personal service with highly-trained client service professionals dedicated to your account so your exchanges are effectively and efficiently managed from start to finish.

### What kind of land is eligible?

All land qualifies for a 1031 exchange.

The following types of land are often exchanged with taxes deferred:

- Farm land
- Ranch land
- Hunting/Recreational property
- Timber
- Vacant land
- Conservation and other easements
- Mineral, oil and gas rights
- Water and timber rights
- Wind and Solar farms
- Billboard sites
- Cell tower sites

**We look forward to discussing your 1031 Exchange Questions at No Charge!**

**CONTACT US TODAY!**

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