1031 EXCHANGES

1031 Exchange or Sell

How Capital Gains Tax Rates Affect Investment Sales

Without a 1031 Exchange

up to 40% Taxes

- 15% Cap Gains tax - OR - 20% Cap Gains tax IF taxable income is over $545,500 (single) or over $613,700 (married, filing jointly)
- ✚ 3.8% Affordable Healthcare tax IF adjusted gross income is $200K+ (single) or $250K+ (married, filing jointly)
- ✚ 9.9% Oregon state tax
- ✚ 25% tax on gain due to depreciation

With a 1031 Exchange

0% Taxes

1031 GUIDELINES

Held for Investment
Owned & treated as investment property.

Qualified Intermediary Requirements
Must use QI who is neutral party not advising client in last 2 years. All monies held until exchange closes.

Identification Rules
45 Days
To identify.

- 3 Property Rule
- 200% Rule
- 95% Exception

Reinvestment Requirements
To have a fully deferred exchange, buy equal-or-greater in value, reinvest all proceeds, and replace the value of debt from Relinquished Property.

Closing Rules
180 days to acquire properly identified properties.

Title Requirements
Both Relinquished and Replacement Properties must use same taxpayer ID.

Learn more on how to save tax dollars OR schedule a free customized 1031 seminar.

Please contact us for further information or to discuss your specific 1031 situation.

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CLICK HERE TO START AN EXCHANGE