

Real1031

1031 Exchange Rules for Replacement Property

01 

3-Property Rule

Property: Identify up to 3

Value: No limit

Note: Only 1 property needs to close. It is advisable to identify 3 properties as a contingency plan.

03 

95% Rule

Property: Identify any amount

Value: No limit

Note: You must close on 95% or more identified properties within 180-day exchange period.

02 

200% Rule

Property: Identify any amount

Value: Total value of all replacement properties may not exceed 200% of sold property value.