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## **GROWING INVESTOR INTEREST IN 1031 EXCHANGE TRANSACTIONS INVOLVING SELLER CARRY BACK FINANCING**

### ***Exeter 1031 Outlines Five Strategies for Including Seller Financing in a 1031 Exchange***

**SAN DIEGO, CALIFORNIA, October 31, 2023** -- Interest in completing a 1031 Exchange that includes seller-carried financing is on the rise, according to The Exeter Group, LLC, a private financial services company that offers diversified financial services to help investors build and preserve wealth using a variety of tax deferral and tax exclusion strategies.

"We are seeing unprecedented interest from investors who want to exchange property and are willing to accept a mortgage note in lieu of cash," explained Maureen H. Brown, The Exeter Group, LLC's President and Chief Operating Officer. "This is due in large part to the challenging real estate and financing environment. Sellers who are willing to accept a seller carry back note from a buyer makes a real property listing much more attractive," she added.

According to Brown, "few real estate investors are aware that seller carry back notes can be included in a 1031 Exchange transaction. Most real property investors looking to exchange a property using seller financing are told, 'No, it can't be done'," said Brown. "In reality, there are five different ways a 1031 Exchange involving seller financing can be executed."

Seller financing can be integrated in a 1031 Exchange by having the seller fund the seller carry back note through closing or after closing. The promissory note can also be sold to a third-party investor following the closing of the sale of the relinquished property or used as consideration in the purchase of the replacement property. The seller carry back note can also be excluded from the 1031 Exchange and the corresponding taxable gains recognized as principal payments are made over the term of the seller carry back note.

Each of these seller carry back note strategies are explained in greater detail on The Exeter Group's website, located at [www.exeterco.com](http://www.exeterco.com).

Seller financing is attractive to buyers but creates risks for sellers, particularly if the seller-financed mortgage is included in a 1031 Exchange. Brown urges real estate investors to consult with their legal, tax, financial and real estate advisors in addition to a knowledgeable Qualified Intermediary like Exeter 1031 Exchange Services, LLC before choosing a strategy.

"We work alongside our clients' legal, tax, financial and real property advisors to structure a 1031 Exchange transaction that meets their needs,"



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said Brown. "When a standard 1031 Exchange does not meet a client's need for flexibility or suitability, we can work with them and their professional advisors to create structures that build and preserve wealth while complying with tax laws and regulations."

### **About The Exeter Group of Companies**

The Exeter Group of Companies includes businesses that offer diversified financial services designed to help investors build and preserve wealth through various tax deferral or tax exclusion strategies.

Exeter 1031 Exchange Services, LLC is headquartered in San Diego, California, and serves as a Qualified Intermediary. Exeter 1031 structures Forward, Reverse, Improvement and Zero-Equity 1031 Exchange transactions nationwide, and is one of the few Qualified Intermediaries that has any kind of regulatory oversight.

Exeter Trust Company is headquartered in Cheyenne, Wyoming and is licensed, regulated, and audited by the Wyoming Division of Banking. Exeter Trust administers separate, segregated Qualified Trust Accounts for 1031 Exchange transactions, IRAs and Individual 401(k) Plans with an emphasis in non-traditional or alternative assets, Title Holding Trusts (Land Trusts), Specialty Holding Escrows and Custody Services.

Exeter Asset Services Corporation is headquartered in Cheyenne, Wyoming, and serves as an Exchange Accommodation Titleholder. Exeter Asset acquires and holds, or "parks" legal title to real property for investors' Reverse and Improvement 1031 Exchange transactions. Exeter Asset Services Corporation administers safe and non-safe harbor Reverse and Improvement 1031 Exchange strategies.

You can find The Exeter Group of Companies at [www.exeterco.com](http://www.exeterco.com).