



# EXETER

1031 Exchange Services LLC

## Identification of Replacement Property

### \*\* IMPORTANT NOTICE \*\*

This Identification of Replacement Property Form must be completed and signed by the Exchangor (Taxpayer) and must be sent by U.S. Mail (postmarked) or via facsimile (time and dated stamped) to Exeter 1031 Exchange Services, LLC **NO LATER THAN MIDNIGHT ON THE 45<sup>TH</sup> CALENDAR DAY** following the transfer (conveyance of title) of the Relinquished Property. This is a statutory requirement pursuant to Section 1031 of the Internal Revenue Code.

#### Sent via Certified U.S. Mail

Identification of Replacement Property Forms delivered via U.S. Mail should be sent by certified mail to **Exeter 1031 Exchange Services, LLC, 402 West Broadway, Suite 400, San Diego, California 92101**. Your certified mail receipt will be proof that you identified with in the prescribed deadlines.

#### Sent via Facsimile to (619) 615-4205

Identification of Replacement Property Forms sent by facsimile should be sent to Exeter 1031 Exchange Services, LLC at **(619) 615-4205**. Exchangor (Taxpayer) should contact Exeter 1031 Exchange Services, LLC at (866) 393-8370 to verify that the Identification of Replacement Property Form has been received. Exeter 1031 Exchange Services, LLC will be happy to send a date stamped receipt to the Exchangor (Taxpayer) upon request.

**Exchangor (Taxpayer) can identify alternative and/or multiple Replacement Properties by using either the Three-Property Identification Rule, the 200 Percent Identification Rule or the 95% Identification Exception.**

- 1.) Three Property Rule – Identify up to three like kind replacement properties without regard to total aggregate value of the properties.
- 2.) 200% Rule – Identify as many like kind replacement properties as you wish provided the total aggregate value of all properties identified does not exceed 200% of the sales price of your relinquished property.
- 3.) 95% Exception – If you identify more than three properties and exceed the 200% limitation you must purchase 95% of the aggregate value of the identified properties.

Identifying Replacement Properties can be a complex process. Exchangor (Taxpayer) should always consult with their legal and/or tax advisors prior to completing this Identification of Replacement Property Form.

Exeter 1031 Exchange Services, LLC is always available to help you with completing this Identification of Replacement Property Form. Please contact any of their branch offices or their corporate headquarters office at (866) 393-8370 for assistance with this Identification of Replacement Property Form.



# EXETER

1031 Exchange Services LLC

Exchange No. \_\_\_\_\_

## Identification of Replacement Property

To: Exeter 1031 Exchange Services, LLC  
402 West Broadway, Suite 400  
San Diego, California 92101  
**Facsimile No. (619) 615-4205**

Date: \_\_\_\_\_

Pursuant to the terms of the Tax-Deferred Exchange referenced above, Exchangor hereby identifies the following Replacement Properties:

1) Property located at and commonly identified as: \_\_\_\_\_  
with a fair market value of \$ \_\_\_\_\_.

2) Property located at and commonly identified as: \_\_\_\_\_  
with a fair market value of \$ \_\_\_\_\_.

3) Property located at and commonly identified as: \_\_\_\_\_  
with a fair market value of \$ \_\_\_\_\_.

**IMPORTANT – If you identify more than three replacement properties, you must follow the 200% identification rule and/or the 95% exception.**

4) Property located at and commonly identified as: \_\_\_\_\_  
with a fair market value of \$ \_\_\_\_\_.

5) Property located at and commonly identified as: \_\_\_\_\_  
with a fair market value of \$ \_\_\_\_\_.

Special Instructions: \_\_\_\_\_

The Exchangor shall provide Exeter 1031 Exchange Services, LLC with the legal description of the above named Replacement Properties as soon as they are available.

Exchangor (signature required):

\_\_\_\_\_  
Exchangor Signature

\_\_\_\_\_  
Exchangor Signature

Received on \_\_\_\_\_, 200\_\_

Exeter 1031 Exchange Services, LLC

By: \_\_\_\_\_