

45-Day Identification Form For Use in a Forward or Deferred Exchange



The Section 1031 45-day identification requirements are satisfied by identifying one or more assets as potential Replacement Property, the purchase of which during the period ending 180 days after the disposition of the Relinquished Property is required in order to complete the exchange.

There is no need to make a separate identification if all the applicable Replacement Property is acquired prior to the 45th day following the sale of the Relinquished Property.

It is your responsibility to make the identification in writing. You may deliver the identification via US Mail, Over Night Delivery, fax or email no later than midnight on the 45th day of the identification period. You may deliver the identification to a third-party other than your Accommodator (i.e. a broker or attorney) but you should still notify your Accommodator immediately thereafter.

Any of the following identification rules may be used:

The Three-Property Rule: up to 3 properties with any value can be identified and any or all of them can be acquired as Replacement Property in order to complete the reverse exchange. A fillable form for identifying with the Three-Property Rule is on the second page of this document.

The 200% Rule: any number of properties can be identified and acquired before the 180th day as long as their aggregate Fair Market Value on the 45th day of the exchange period does not exceed 200% of the sale price of the Relinquished Property. A fillable form for identifying with the 200% Rule is on the third page of this document.

The 95% Rule: any number of properties can be identified and acquired before the 180th day as long as the aggregate Fair Market Value of the properties actually acquired during the exchange equals or exceeds 95% of the aggregate FMV of the all of the properties included in the ID form. A fillable form for identifying with the 95% Rule is on the fourth page of this document.

When the appropriate form is complete, you may deliver it to us using the following contact information:

Exchange Strategies Corporation
900 E. Hamilton Ave., Ste. 100
Campbell, CA95008

Fax: 888-876-3583

Email: worksheets@exstra1031.com

**45-Day Identification Form
For Use in a Forward or Deferred
Exchange**



Exchangor _____

Relinquished Property _____

Close Date _____ 45-Day ID Deadline _____

The 45-day Identification requirements are hereby satisfied using the Three Property Rule:

One _____

Two _____

Three _____

Submitted by the Exchangor

Receipt Acknowledged

Name:
Date:

Name:
Date:

**45-Day Identification Form
For Use in a Forward or Deferred
Exchange**



Exchangor _____

Relinquished Property _____

Close Date _____ 45-Day ID Deadline _____

The 45-day Identification requirements are hereby satisfied using the 200% Rule:

1) _____ FMV _____

2) _____ FMV _____

3) _____ FMV _____

4) _____ FMV _____

5) _____ FMV _____

6) _____ FMV _____

TOTAL FMV _____ Total _____

Attach additional sheets as required.

Submitted by the Exchangor

Receipt Acknowledged

Name:
Date:

Name:
Date:

**45-Day Identification Form
For Use in a Forward or Deferred
Exchange**



Exchangor _____

Relinquished Property _____

Close Date _____ 45-Day ID Deadline _____

The 45-day Identification requirements are hereby satisfied using the 95% Rule:

1) _____ FMV _____

2) _____ FMV _____

3) _____ FMV _____

4) _____ FMV _____

5) _____ FMV _____

6) _____ FMV _____

TOTAL FMV _____ Total _____

Attach additional sheets as required.

Submitted by the Exchangor

Receipt Acknowledged

Name:
Date:

Name:
Date: