

DELAYED EXCHANGE

A delayed exchange (also known as a deferred exchange, a forward exchange, a Starker exchange, and a like-kind exchange) is the most common type of exchange structure. An oversimplified summary of the logistics of a delayed exchange are as follows:



1. The exchanger formally declares his intention to exchange.
2. The property being sold (called the relinquished property) closes.
3. The Qualified Intermediary holds the proceeds from the sale of the relinquished property.
4. The exchanger locates and formally identifies suitable replacement property.
5. Closing occurs on the replacement property.

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The professionals at Iowa Equity Exchange understand the complex rules of Section 1031 exchanges. We can help simplify this information for you and your clients. Section 1031 exchanges are our only business. We are members of the Federation of Exchange Accommodators, the only national association that is dedicated to the protection of the consumer in 1031 transactions. Less than 2% of all qualified intermediary service providers nationwide are members of this organization. We can creatively and strategically assist you and your clients with the sale or purchase of assets in order to maximize the tax deferral opportunities. Please contact us at your convenience.



Note: Per 1031 regulations, Iowa Equity Exchange cannot give tax and/or legal advice. Every taxpayer should review specific transactions and potential tax consequences with his or her personal tax and/or legal advisor.

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