



# 1031 EXCHANGE

## A STRATEGY TO DEFER CAPITAL GAINS TAX

Advocus National 1031 Exchange, LLC, is an entity owned and operated by Accruit and is the Qualified Intermediary. Advocus National Title Insurance Company is the Managed Service Facilitator. Accruit, an Inspira Financial Solution, offers national 1031 Exchange Qualified Intermediary services and technology. Advocus National Title Insurance Company, as Managed Service Facilitator, will receive a portion of the Exchange Fee and will also receive a portion of the interest, if any, accrued on the investment of the proceeds of the sale of the Relinquished Property.



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## WHAT IS A 1031 EXCHANGE?

Section 1031 of the tax code allows owners of qualified real estate to sell the property without paying taxes on the gain from the sale, as long as the sale proceeds or exchange value is used to acquire like-kind replacement property for investment or business use.

To realize the benefits of a 1031 Exchange, a property owner generally employs the service of a Qualified Intermediary (QI).

We are proud to offer you Qualified Intermediary services to help you navigate this complex process.

## WHAT KIND OF PROPERTY IS ELIGIBLE?

Nearly all real property held for business or investment purposes is considered to be “like-kind” to all other real property. The following types of real property are often exchanged with taxes deferred:

- Single or multi-family rental properties
- Office buildings
- Apartment buildings
- Shopping centers
- Farm and ranch land
- Vacant land held for investment
- Billboard sites
- Hotels and motels
- Cell tower sites and easements
- Mineral, oil, and gas rights
- Water and timber rights
- Wind farms
- Warehouses
- And many more ...

