



**Accruit**  
An Inspira Financial Solution

# 1031 Exchanges for Land

## TRANSFORMING TAX LIABILITY INTO CASH FLOW

### What is a 1031 Like-Kind Exchange?

Section 1031 of the tax code allows owners of qualified land to sell the property without having to pay taxes on the gain from the sale, as long as the exchange value is used to acquire like-kind replacement property.

Whether you are selling land to a private owner or selling land to a conservancy or 501c3, a 1031 exchange can be used to defer capital gains and net investment income.

### Accruit's 1031 Exchange Services

**Defers** taxes on gains realized when selling land held for investment or business use. In some cases, the tax can be deferred indefinitely.

**Delivers** a safe, proven process that allows clients to take advantage of safe harbors provided for in the tax law.

**Provides** personal service with highly-trained client service professionals dedicated to your account so your exchanges are effectively and efficiently managed from start to finish.

### What kind of land is eligible?

All land qualifies for a 1031 exchange.

The following types of land are often exchanged with taxes deferred:

- Farm land
- Ranch land
- Hunting/Recreational property
- Timber
- Vacant land
- Conservation and other easements
- Mineral, oil and gas rights
- Water and timber rights
- Wind and Solar farms
- Billboard sites
- Cell tower sites
- and many more!

**CONTACT US TODAY!**

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Division of

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FINANCIAL

## Accruit facilitates all types of 1031 exchanges.

### Forward Exchanges

The most common type of exchange, in which one asset is sold and another purchased within the 180 day exchange period.

### Reverse Exchanges

A reverse exchange is a transaction in which we acquire and “park” your new property until your old property is sold.

### Build-to-Suit /Improvement Exchanges

In a build-to-suit or improvement exchange, the exchanger may put exchange funds toward the cost of improving the replacement property.

### Specialty “Non-Safe Harbor” Exchanges

Specialty “Non-Safe Harbor” exchanges are complex and vary based on various circumstances.

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## About Accruit

Accruit is a leading full service Qualified Intermediary and developer of the industry’s only patented 1031 Exchange technology.

Founded in 2000 and acquired by Inspira Financial in 2023, Accruit has gained the trust of thousands of clients and become a leader in the industry through its highly credentialed experts, consistent delivery of service, innovative technologies, robust security protocols and financial strength.

## Why Accruit?

- Dedicated exchange officers provide individualized service
- Developer of patented 1031 exchange workflow technology, Exchange Manager Pro<sup>SM</sup>
- \$50 million Fidelity bond, \$25 million Errors & Omissions, and \$20 million Cyber Liability
- Client funds held in segregated accounts at top-rated financial institutions
- Multiple Certified Exchange Specialists® on staff
- In-house CPAs and Attorneys
- Experience managing up to \$9 billion annually in exchange transactions
- Supported over \$15 billion in real estate transaction through our solutions in 2023
- Board & Committee member of the Federation of Exchange Accommodators (FEA)

## Contact Us for a Free Consultation!

800-237-1031

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*The Voice of the 1031 Industry*

