

PROPERTY IDENTIFICATION RULES

3-Property Rule

The taxpayer may identify up to three potential replacement properties and purchase any or all of them, regardless of their total value.



200% Rule

The taxpayer may identify more than three potential replacement properties if their total value does not exceed 200% of the gross sale price of the relinquished property.



95% Rule

The taxpayer may identify any number of potential replacement properties regardless of their total value so long as they purchase 95% of the total value of the identified properties.



Please consult a tax advisor or CPA regarding your particular situation.