

## WHICH PROPERTIES QUALIFY?

- Both the property being sold and the property being purchased must meet certain criteria. Both must be held for use in trade or business or for investment. Most real property will be like-kind to other real property.

### EXAMPLES OF QUALIFIED PROPERTY

- Raw land
- Rental homes, condos, or apartments
- Commercial office buildings
- Doctor's offices
- Retail properties
- Industrial properties
- Farm land
- Oil & gas interests
- TIC interests
- Water, air, or mineral rights
- 30-year lease-hold interests
- **Delaware Statutory Trust "DST" Interests**



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