

When your client faces a large tax bill (Federal & State Capital Gains, NIIT, Depreciation Recapture) from an investment property sale, these strategies can help reduce or defer that burden. The seller keeps more, realtor closes the deal, and Asset Strategy handles the tax planning and execution. Everybody wins.

1031 Exchange

Reinvest sale proceeds into a like-kind replacement property and defer 100% of the capital gains tax.

- 45 days to identify replacement property
- 180 days to close on replacement property

Delaware Statutory Trust (DST)

A passive 1031 Exchange option for Accredited Investors. The seller invests into fractional ownership of syndicated real estate, deferring taxes without taking on landlord responsibilities.

- Can complement or replace a real property exchange; partial exchange solution
- Passive income & non-recourse debt (if needed), step up in basis

721 UPREIT

Transition from property or DST interest into operating partnership units of a Real Estate Investment Trust (REIT), deferring capital gains while gaining access to income, a diversified real estate portfolio and potential liquidity.

- Typically follows a DST investment
- Potential shorter path to liquidity

Charitable Planning

Contribute appreciated property to a Charitable Remainder Trust (CRT) or Donor-Advised Fund (DAF). Reduce or eliminate capital gains tax while giving back.

- Transfer before the property sale closes - 30% deduction of AGI plus cashflow
- CRT/DAF contributions by Dec 31 for same-year deduction

Qualified Opportunity Zone (QOZ)

Carve out capital gains into a Qualified Opportunity Fund. Defers the original tax, and if held 10+ years, new appreciation is tax-free.

- 180 days from the sale to invest plus extension for pass-through entities
- Income from assets plus hold 10+ years for tax-free growth

Deductions + Investment Tax Credits

Certain investments may generate significant tax deductions or federal tax credits that can be used to offset capital gains and reduce overall tax liability in the year of the sale.

- Investment must be made in the same tax year
- Bonus Depreciation 100% + Investment Tax Credits

Some Additional Strategies We Can Help With

- Cost Segregation
- Bonus Depreciation
- Accelerated Depreciation
- Entity Layering
- Installment Sales
- Tax-Loss Harvesting
- Investing in Oil & Gas
- Qualified Small Business Stock (QSBS)



Have a Client Facing a Large Capital Gain?

Let Us Help You and Your Client Find the Right Strategy.



www.assetstrategy.com/contact
info@assetstrategy.com
(781) 235-4426

Because investor situations and objectives vary this information is not intended to indicate suitability for any individual investor. This is for informational purposes only, does not represent legal or tax advice does not indicate suitability for any particular investor, and does not constitute an offer to purchase or sell investments. Please consult the appropriate professional regarding your individual circumstance. Advisory services are offered through Asset Strategy Advisors, LLC (ASA). Securities are offered through representatives licensed with either Concorde Investment Services, LLC (CIS), member FINRA/SIPC. ia-sc-r-a-872-3-2026