

# The 1031 Reinvestment Plan: A Complete Guide To Tax-Free Real Estate Sales By Fred Crane

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.Yet Jenna Fischer's "The Giant Mechanical Man" the project that she calls her passion will not be put on DVD just yet.

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Fred Crane is the author of California Real Estate Property Management (4.00 avg rating, 1 rating, 1 review, published 2007), Real Estate Practice (3.00

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The Internal Revenue Code (IRC) 1031 reinvestment plan, also called a 1031 transaction or exchange, allows an owner to sell business-use or investment real estate

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Under Section 1031 of the United States Internal Revenue Code (26 U.S.C. 1031), the exchange of certain types of property may defer the recognition of capital

### **1 - francis ha**

Capital is withdrawn in a 1031 reinvestment plan: a) in the form of cash or principal in a carryback note received on the sale of the property sold. b)

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