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Date:

Exchanger Name(s):

Exchanger Relinquished Address:

Exchange File No.:

**EXHIBIT "A"**  
**IDENTIFICATION OF REPLACEMENT PROPERTY**

Replacement Property is "identified" for purposes of IRC 1031 only if it is designated as Replacement Property in a written document containing the information described in this Exhibit "A", executed by the Exchanger and hand delivered, mailed, emailed, and/or faxed to JLM CORPORATION on or before 45 calendar days after the transfer of the Relinquished Property.

Exchanger, in identifying no more than three properties, is not required to indicate the fair market value ("FMV") associated with each of those three properties pursuant to the "Three Property Rule". Please identify with a street address. If any of the three properties are vacant land, please provide an Assessor's Parcel Number, "APN". Remember the rule of thumb is to **buy equal or more in Fair Market Value** (the amount you sold your property for).

However, if Exchanger identifies more than three properties, Exchanger must indicate the Fair Market Value (FMV) of each property and provide an APN. The aggregate Fair Market Value of those properties during the date 45 calendar days AFTER the transfer of the Relinquished Property must not exceed 200 percent of the aggregate Fair Market Value of the Relinquished Property. This is known as the "200 Percent Rule".

**NOTE: COMPLETE APN# BOX AND FMV BOX "ONLY IF YOU ARE IDENTIFYING MORE THAN THREE PROPERTIES OR YOU HAVE NO STREET ADDRESS".**

**\*\*\*Please also note, if acquiring "partial interest" in title, please show percentage of interest in column below\*\*\***

Exchanger hereby identifies the following Replacement Properties:

	Check box if you intend to buy	Street Address	City/State	Percentage of interest in Title	APN#	FMV
1						
2						
3						
4						
5						

The properties described above are deemed identified as Replacement Property pursuant to 1031 Regulations. I/We hereby acknowledge that, if more than three Replacement Properties are identified and the aggregate FMV of those properties exceeds 200 percent of the aggregate FMV of the Relinquished Property, I/We will be treated as having failed the requirements of either the 3 Property Rule or the 200% Rule, unless I/We ultimately acquire 95% (the 95% Rule) of the aggregate FMV OF ALL IDENTIFIED REPLACEMENT PROPERTIES. Please note it is the FMV at the end of the 45-day time period that will be considered. I/We acknowledge further that tax liability MAY occur in the event we do not identify timely. This Exhibit "A" must be executed by each Exchanger.

x \_\_\_\_\_ Date \_\_\_\_\_ x \_\_\_\_\_ Date \_\_\_\_\_

Confirmation of ID Form Receipt by JLM Corporation

\_\_\_\_\_ Date \_\_\_\_\_

Exchange Officer