



# LEGACY 721 EXCHANGE

**For Farmland**

721 Exchanges were created by the IRS decades ago to allow real estate owners the ability to defer capital gains tax and diversify their investments.

Widely used in commercial real estate, Sower Farmland Fund's *Legacy 721 Exchange* ensures that farmland owners now have access to this simple, powerful solution that allows them to fully benefit from their farmland assets.

## **Exchange Farmland For Fund Units in the Sower Farmland Fund.**

**Defer Capital Gains Tax**

**Receive Passive Income**

**Enjoy Flexibility to Retain, Gift, or Sell Fund Units**

**Protect and Create Value Through Asset Diversity**

**Retain Farming, Recreation, and Buy-Back Rights**

**Keep Families, Farms, and Legacies Intact**

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