

**FORM #4**

**3 PROPERTY RULE IDENTIFICATION LETTER**

Deliver/Fax/Email to: **Edmund & Wheeler, Inc.**  
**567 Cottage Street**  
**Littleton, NH 03561**

Submission Date:

**THIS FORM MUST BE RECEIVED BY MIDNIGHT OF THIS DATE**

The date your **SALE** Closed:

Your 45<sup>th</sup> Day:



Property you **SOLD**:

Exchangor:

\_\_\_\_\_  
(Signature)

Exchangor:

\_\_\_\_\_  
(Signature)

Phone Number:

Email:

If you are planning to make improvements to any property you have identified, please call us before submitting your Identification Letter, to insure it is sufficiently identified.

**Three Property Rule**

*% You Plan To Buy*

Address 1: \_\_\_\_\_ %  
Street Address or Parcel # or Legal Description

Address 2: \_\_\_\_\_ %  
Street Address or Parcel # or Legal Description

Address 3: \_\_\_\_\_ %  
Street Address or Parcel # or Legal Description

Describe by complete street address OR by legal description OR by deed Book & Page number OR by Tax Map Page & Lot number. When identifying tenancy-in-common interests, specify the percent ownership in the whole property or the cash necessary to acquire an interest in the property. With a condominium, provide the unit number. **Properties owned by Related Parties are not eligible for identification.**

Select one (1) of the following:

"I/we elect to be entitled to receive **any one (1)** of the above properties to complete the exchange;"

**OR**

"I/we elect to be entitled to receive **one (1), two (2) or all three (3)** of the above properties to complete the exchange."

**NOTE:** The first of the above choices allows the exchange to terminate after one (1) of the selected properties has been received, sometimes well before the 180<sup>th</sup> day. At that time, any funds remaining in the account can be disbursed and a final accounting made.

The second of the above choices is for those taxpayers wishing to acquire multiple Replacement Properties for one Relinquished Property (or set of properties). By law, the exchange must stay open for the full 180 day period, after which any remaining funds are distributed and a final accounting made.

**YOU MUST CLOSE ON YOUR REPLACEMENT PROPERTIES BY: (DAY 180) OR THE DUE DATE OF YOUR TAX RETURN. YOU MUST EXTEND YOUR RETURN TO GET THE FULL 180 PERIOD.**