



# 721 EXCHANGE

**For Farmland**

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

Widely used for commercial real estate, Sower's Legacy Farmland Fund ensures that farmland owners now too have access to this simple and powerful solution allowing them to fully benefit from their farmland asset.

## **Exchange Farmland For Partnership Units in the Legacy Farmland Fund.**

**Defer Capital Gains Tax**

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

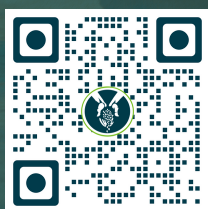
**Receive Passive Income**

**Protect and Create Value Through Asset Diversity**

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

**Keep Families, Farms and Legacies Intact**

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