

### qualifying short sales

10/1/2014

qualify for 1031, but also, the status of capital is position after 2 months closed you are still in loss.

acquire	disposal	net	gross
10/1/14	10/1/14	100,000	100,000
			100,000
			100,000
			100,000

date	amount	1031 short sale	net	gross
10/1/14	100,000	100,000	100,000	100,000
10/1/14	100,000	100,000	100,000	100,000
10/1/14	100,000	100,000	100,000	100,000
10/1/14	100,000	100,000	100,000	100,000
10/1/14	100,000	100,000	100,000	100,000

closed 2 years

loss

1031

1031

the 1031 loss can be used

1031

