

# 453 Deferred Sales Trust

Guide for  
Real Estate Owners  
Investment Property Owners  
Crypto Owners  
Business Owners



## **What Is a Deferred Sales Trust?**

A Deferred Sales Trust (DST) is a legal strategy under IRC §453 that allows you to defer capital gains tax on the sale of appreciated assets. Whether you're a real estate investor, a business owner, a crypto holder, or someone with a large stock portfolio, the DST helps you keep more of your money working for you instead of paying it to the IRS immediately.

## **Why Choose a DST Instead of a 1031 or Paying Taxes Now?**

- No like-kind restrictions (use it for crypto, stocks, businesses, or real estate)
- Avoid tight IRS timelines like those in 1031 exchanges
- Gain flexibility to invest in a wider array of assets
- Protect your wealth and structure for legacy planning
- Defer the capital gains tax legally and securely

## **How a DST Works - Step by Step**

1. You assign your right to sell your asset to a trust before the sale closes.
2. The DST sells the asset and receives the funds, not you directly.
3. You receive a promissory note and get paid over time (installment sale).
4. Your capital gains tax is deferred while your wealth grows inside the trust.
5. Funds in the trust can be invested in real estate, stocks, notes, or funds.

## **Who This Is For**

\* Real Estate Owners: Avoid capital gains taxes on property sales without being locked into a 1031 exchange.

- \* Market Investors: Exit large positions without paying taxes all at once.
- \* Crypto Owners: Protect profits and defer taxes on volatile assets.
- \* Business Owners: Sell your business and transition wealth into a flexible, tax-advantaged vehicle.

## **Is It Legal?**

Yes. DSTs are based on IRS Code Section 453 and are fully legal when set up correctly. The key is ensuring you don't take constructive receipt of the proceeds. That's why it's critical to work with a qualified attorney experienced in DST structuring.

## **Next Steps**

If you're thinking about selling an appreciated asset and want to keep more of what you've built, it's time to explore a Deferred Sales Trust. Schedule a private strategy session with Andre Pennington, Esq. at [453Trust.com](http://453Trust.com) and discover how to exit on your terms - with more money, more freedom, and more control.