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QUALIFIED 1031 INTERMEDIARIES

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§1031 Tax Deferral Strategies & Legislative Update 2.5 CPE Credits, Program Outline

Understanding §1031

- Evolution of Like Kind Exchanges
- Ineligible Properties vs. Like-Kind Properties
- Revenue Procedure 2002-22, (TIC's)
- IRC §1031 to IRC §121 Conversions
- Inventory / Dealer Properties
- §1031 Benefits

Exchange Process

- Documentation
- Holding Period
- Proceeds
- Identification Rules
- Acquisition of Replacement Property
- Equal or Greater Value "Napkin Rules" / Boot
- Role of a QI / Selecting a QI / Security of Funds

Legislative Update

- Related Party; new PLR and Tax Court Case
- State Legislation
- PLR's - Development Rights and Personal Property
- New 121 Exclusion "Non Qualified Use" period
- Vacation Home Safe Harbor
- Treasury Regulation 468B – QI Escrow Regulations

Advanced Issues

- State Tax Issues
- Vacation Homes, Rev Proc 2008-16
- Combining §1031 and §121
- Reverse Exchanges, Rev Proc 2000-37
- Build-to-Suit Exchanges
- Related Parties
- Partnership Property
- Installment Sales
- Construction Exchanges
- "Drop & Swap's" / Partnership Issues
- §1031 Resources For CPA's
- §1033 vs §1031 Exchanges
- Q&A

To schedule call Rob Pingeton, SVP, Certified Exchange Specialist ® at 508-234-0768 or rpington@exchangeauthority.com. Exchange Authority is registered with the National Association of State Boards of Accountancy (N.A.S.B.A) as a sponsor of continuing professional education with the National Registry of CPE Sponsors.



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