

You're cordially invited to attend a CE / CLE event sponsored by Coldwell Banker University

Advanced 1031 Strategies and Tax Deferral Methods

November 11, 2016

10:00 am – noon

9:30 am registration

Coldwell Banker Burnet lower level training room, 7550 France Ave S., Edina MN 55435

Two hours of continuing legal education credit (CLE) or continuing education (CE) for real estate agents/brokers

RSVP online at www.1031TaxClass.com or by phone at 612-643-1045

What you'll learn:

- Overview of 1031 History
- Rational for 1031 / Benefits of § 1031 - What is the Idea Behind § 1031
- Basis / Mechanics of (non)Recognition of Gain
- Requirements for a 1031 Qualifying Property - held for productive use in a trade or business or for investment / Like-kind Property – real property for real property
- State Law Considerations and differences / Foreign Property
- Non-Qualifying Property - personal use property (2nd home), dealer property (inventory), stocks, bond, notes, partnership interests (tenant-in-common planning), trust interest, goodwill
- 45 Day Identification Period
- Identification Rules - 3-PROPERTY RULE, 200% RULE, 95% RULE
- 180 Day Exchange Period
- Consequences of Conducting a Partial Exchange and Receiving a Portion of the Proceeds or Other Property - Balance Value, Equity and Debt
- Complex Exchanges:
 - Construction Exchanges-Making Improvements to the Replacement Property
 - Reverse Exchanges Within the Safe Harbor of Rev. Proc. 2000-37
 - Options for Parking Arrangements of 180 Days or More * UPDATE – New Case - Estate of Bartell



Presented by Jeff Peterson

This course is presented
in conjunction with:



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