

# Overview Course Schedule

Wednesday, October 23, 2024

Presented by Mary B. Foster and Martin E. Verdick

9:00 am	<b>Registration &amp; Continental Breakfast</b>
9:30 am	<b>Overview and Statutory Requirements of Section 1031 I.R.C.</b> <ul style="list-style-type: none"><li>● The qualified purpose requirement: Dealer property, personal residences and vacation homes</li><li>● The like-kind requirement: Real vs. personal</li><li>● The exchange requirement</li><li>● Same taxpayer requirement: Changing entities mid-exchange</li><li>● Related party rules: Acquiring replacement property from or selling relinquished property to a related party</li></ul>
10:30 am	<b>Break</b>
10:45 am	<b>Tax Consequences of Exchanges.</b> <ul style="list-style-type: none"><li>● Computing taxable gain: Boot and boot offset rules</li><li>● Selling expenses: Deductible or not</li><li>● Re-financing: Before and after exchanging</li></ul> <b>The Forward Exchange</b> <ul style="list-style-type: none"><li>● Identification and receipt provisions: 45 day rule, disaster extensions</li><li>● Safe harbors from constructive receipt: Qualified intermediaries, trusts and escrows</li><li>● Protecting the exchange funds from loss</li></ul>
12:45 pm	<b>Lunch</b> ( <i>provided</i> )
2:00 pm	<b>Reverse and Improvement Exchanges</b> <ul style="list-style-type: none"><li>● Safe harbor reverse exchanges</li><li>● Improvement exchanges, including non safe harbor improvement exchanges</li><li>● Combination reverse and forward exchanges</li></ul> <b>Seller Financing, Partnerships, Tenancies in Common and DSTs</b> <ul style="list-style-type: none"><li>● How to deal with installment notes in an exchange</li><li>● Partnership dissolutions and formations</li><li>● What is and is not a tenancy in common for Section 1031</li><li>● Delaware Statutory Trusts as co-ownership structures</li></ul>
3:30 pm	<b>Adjourn</b>