

JOHN K. KIMBALL  
FOUNDER & CONSULTANT

TIM HALLIGAN  
PRESIDENT



EXCHANGE AUTHORITY<sup>LLC</sup>  
QUALIFIED 1031 INTERMEDIARIES

6 COTTAGE STREET  
PEPPERELL, MA 01463

P (978) 433-6061  
F (978) 433-6261

[www.exchangeauthority.com](http://www.exchangeauthority.com)

## **§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

### Legislative Update

- Development Rights
- Vacation Homes
- Disaster Relief
- Proposed FORM 1065 Change
- Proposed Regulation 468B

### 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
- Q&A

To schedule call Rob Pingeton, SVP, Certified Exchange Specialist ® at 508-234-0768 or [rpington@exchangeauthority.com](mailto: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.



Member Federation of Exchange Accommodators