

27th Annual National Conference on Like-Kind Exchanges Under Section 1031 I.R.C.

October 25, 2023

Who Should Attend:

Attorneys, accountants, qualified intermediaries, tax advisors, and anyone dealing with clients owning investment real estate or other business assets. Come meet with other professionals involved with 1031 exchanges.

Participants should be familiar with the basics of I.R.C. Section 1031 for this Advanced Two-Day Program. No preparation is required prior to the conference.

What You Will Learn:

- Overview of Recent Cases, Legislation and Rulings
- Partnership Split Up Exchanges
- Oil & Gas Exchanges
- Debt Boot in Exchanges
- Installment Sales and Section 1031 Exchanges
- Building on Land You Already Own in an Exchange
- Structuring Non-US Exchanges
- Exchanges of Water Rights and Other Non-Land Real Property
- Disaster Extensions for Section 1031 Time Deadlines
- Using EAT Parking Arrangements to Solve Deal Structuring Issues
- Review of State Law Issues Affecting Exchanges
- Ethical Issues for QIs and Advisors in Like-Kind Exchanges

DATE

October 25 – 27, 2023

Speakers

The speakers participating at this conference are the country's leading authorities on Section 1031 I.R.C. and current exchange issues.

- **David Shechtman, *Flaster Greenberg PC***
- Michael Alfano, *Computershare Corporate Trust*
- Anne E. Andrews, *PricewaterhouseCoopers LLP*

Continued

- Stephen M. Breitstone, *Meltzer, Lippe, Goldstein & Breitstone*
- Christopher A. Cunningham, *Elliott, Thomason & Gibson, LLP*
- Mary B. Foster, *1031 Services, Inc.*
- Todd D. Keator, *Holland and Knight LLP*
- Matthew E. Rappaport, *Falcon Rappaport & Berkman PLLC*
- Robert Schachat, *BDO, USA LLP*
- Kevin Thomason, *Elliott, Thomason & Gibson, LLP*
- Martin E. Verdick, *RSM US LLP*
- Joyce L. Welch, *Deloitte Tax LLP*
- Louis S. Weller, *Weller Partners LLP*

LOCATION

Sheraton San Diego Hotel & Marina

1380 Harbor Island Drive

San Diego, CA 92101

AGENDA

Wednesday, October 25

9:00 am: Registration & Continental Breakfast

9:30 am: Overview and Statutory Requirements of Section 1031 I.R.C

10:30 am: Break

10:45 am: Tax Consequences of Exchanges.

12:45 pm: Lunch (provided)

2:00 pm: Reverse and Improvement Exchanges

3:30 pm: Adjourn

Thursday, October 26

8:00 am: Registration & Breakfast Buffet

9:00 am: Program Overview

9:10 am: Recent Developments: Overview of Cases, Legislation and Rulings in the past year

Continued

9:30 am: Partnership Split Up - Court Holding Corp vs Commissioner: Exchanges

10:30 am: Break

10:45 am: Oil & Gas Exchanges; Tales from the Oil Patch

12:00 pm: Luncheon with Faculty: Networking Opportunity

1:45 pm: Debt Boot in Exchanges: What is it and What isn't it?: *Bob Schachat, Dave Shechtman, Marty Verdick*

2:45 pm: Break

3:00 pm: Installment Sales and Section 1031 Exchanges: Techniques for Parsing IRC 453(f)(6)

4:00 pm: Building on Land You Already Own in an Exchange: QEAA & Non-QEAA Transactions: *Mary Foster, Steve Breitstone, Dave Shechtman, Kevin Thomason*

5:00 pm: Adjourn

5:45 pm: Reception for All Attendees

Friday, October 27

7:30 am: Breakfast Buffet

8:30 am: Structuring Non-US Exchanges: Tales from the Airport Lounge

9:30 am: Exchanges of Water Rights and Other Non-Land Real Property

10:30 am: Break

10:45 am: Disaster Extensions for Section 1031 Time Deadlines

11:30 am: Annual Review of State Law Issues Affecting Exchanges

12:15 pm: Lunch on your own

2:00 pm: Using EAT Parking Arrangements to Solve Deal Structuring Issues: *Lou Weller, Bob Schachat, Dave Shechtman*

3:00 pm: Ethical Issues for QIs and Advisors in Like-Kind Exchanges: *Steve Breitstone, Mike Alfano, Dave Shechtman, Bob Schachat*

4:00 pm: Break

Continued

4:15 pm: General Session: Questions and Wrap Up on all Topics: All Faculty

5:00 pm: Adjourn

credits

CPE, MCLE, CES®

Register to attend the 1031 Advanced Seminar [here](#).

ATTORNEYS MENTIONED

David Shechtman