

Jeremiah Long Memorial

21st Annual National Conference on

LIKE-KIND EXCHANGES UNDER SECTION 1031 I.R.C.

October 19 – 21, 2016 • San Diego, California

Sheraton San Diego Hotel & Marina

PRESENTED BY:

1031 Advanced Seminar LLC



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 the Advanced Two-Day Program or for either one of the Intensive sessions. There are no prerequisites required for the Overview session. No preparation is required prior to the conference.

The conference is pleased to have the **University of San Diego School of Law** as a co-sponsor of this year's conference.

We welcome your sponsorship! For a list of sponsorship opportunities, please email sheila1031advancedseminar@gmail.com.

OUR SPEAKERS

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

Louis S. Weller, Co-Chair
Weller Partners LLP

Mary B. Foster, Co-Chair
1031 Services, Inc.

Prof. Howard Abrams
*University of San Diego
School of Law*

Stephen M. Breitstone
Meltzer Lippe, Goldstein & Breitstone

Terence F. Cuff
Loeb & Loeb, LLP

Jon G. Finkelstein
KPMG LLP

David E. Franasiak
Williams & Jensen PLLC

Adam M. Handler
PricewaterhouseCoopers LLP

Ciro M. Immordino
California Franchise Tax Board

Warren J. Kessler
Kessler & Kessler ALC

Howard J. Levine
Roberts & Holland LLP

Robert D. Schachat
Ernst & Young LLP

David Shechtman
Drinker Biddle & Reath LLP

Derrick M. Tharpe
Wells Fargo 1031 Exchange Services

Martin E. Verdick
RSM US LLP

Joyce L. Welch
Deloitte Tax LLP

**IRS National Office
Representative**

Speakers are subject to change.



WHAT YOU WILL LEARN

An Advanced Seminar with the Leading Authorities on Section 1031

- The Latest on Tax Reform and 1031
- The Challenges of Exchanging into and out of TICs and DSTs
- California's Latest Position on 1031 Issues
- The Best Method to Structure Non Safe Harbor Construction Exchanges
- How Zero Coupon Assets can work with an Exchange
- Multiple Property Exchange Issues
- Mixed Use Assets and the Latest Rulings
- Modifying a 1031 into an Installment Sale
- 1031 as an Estate Planning Tool
- Advanced Techniques for Parking Exchanges
- Holding Period Issues

SCHEDULE

VISIT OUR WEBSITE FOR A COMPLETE AGENDA

www.1031advancedseminar.com

WEDNESDAY, OCTOBER 19 (breakfast, breaks and lunch included)

| | |
|--|---|
| OVERVIEW SESSION | CPE Credit Hours - 5 |
| 8:00 a.m. | Registration and Continental Breakfast |
| 8:30 a.m. – 2:30 p.m. <i>(Lunch from 11:45 a.m. to 1:00 p.m.)</i> | Overview Program You will learn the basics of Section 1031 exchanges |
| INTENSIVE SESSIONS | CPE Credit Hours - 2.5 |
| 3:00 p.m. – 5:05 p.m. | TRACK A - Tax Accounting Issues in Forward and Reverse Exchanges TRACK B - Exchanges by Partnerships: Exploring the Prickly Relationship Between Section 1031 and Subchapter K |

THURSDAY, OCTOBER 20 (breakfast, breaks and lunch included)

| | |
|-------------------------|---|
| ADVANCED PROGRAM | CPE Credit Hours - 11 General / 1.5 Ethics |
| 8:00 a.m. – Noon | Registration and Breakfast Buffet |
| | TOPICS OF DISCUSSION: <ul style="list-style-type: none"> • Recent Developments • Fractional Interests as Relinquished Property or Replacement Property • Current California FTB positions on Section 1031 |
| Noon – 2:00 p.m. | Luncheon with Faculty (Networking Opportunity) |
| 2:00 p.m. – 5:00 p.m. | TOPICS OF DISCUSSION: <ul style="list-style-type: none"> • Best Methods to Structure Non Safe Harbor Reverse Exchanges • Zero Coupon Assets as Relinquished Property or Replacement Property • The View from Washington |
| 5:30 p.m. | RECEPTION FOR ALL ATTENDEES <i>SPONSORED BY: Wells Fargo 1031 Exchange Services</i> |

FRIDAY, OCTOBER 21 (breakfast and breaks included - lunch on your own)

ADVANCED PROGRAM CONTINUED

| | |
|--|---|
| 7:30 a.m. | Registration and Breakfast Buffet |
| 8:30 a.m. – 4:30 p.m. <i>(Lunch on your own from 12:15 p.m. to 2:00 p.m.)</i> | TRACK A <ul style="list-style-type: none"> • Multiple Property Exchanges • Can a 1031 Become a 453 (Installment Sale)? • Estate Planning and 1031 TRACK B <ul style="list-style-type: none"> • Mixed Use Assets (including Latest Rulings) • Holding Periods: How Long is Long Enough? • Advanced Techniques for Parking Arrangements |
| After lunch <i>(Starting at 2:00 p.m.)</i> | GENERAL SESSION AFTER LUNCH Annual Review of Ethical Issues for QIs and Advisors in Like-Kind Exchanges |
| | Wrap Up Adjourn |

COURSE INFORMATION

– EARLY BIRD RATES VALID UNTIL SEPTEMBER 12, 2016 –

Date and Location

OCTOBER 19 – 21, 2016 • Sheraton San Diego Hotel & Marina, San Diego, California

TUITION: The registration fee covers all conference sessions, meeting materials and scheduled meal functions.

CES CREDITS: Attendees will receive CES® (Certified Exchange Specialist) credits.

MCLE CREDITS: Prior Section 1031 seminars have been approved for MCLE accreditation by various State Bar Associations. Attendees should arrange for credits through their local jurisdiction. An application requesting MCLE credit for this activity is pending for approval by the State Bar of California. MCLE credits should also be available for state bar associations that have reciprocity for Approved Jurisdictions.

CPE CREDITS: 1031 Advanced Seminar LLC is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org.



CPE AREA OF STUDY: Taxes and Ethics

DELIVERY METHOD: Group Live

COURSE LEVEL: Basic to Advanced

Participants should be familiar with the basics of I.R.C. Section 1031 for the Advanced Two-Day Program or for either one of the Intensive sessions. There are no prerequisites required for the Overview session. No preparation is required prior to the conference.

RECORDING: Tape or video recording of this seminar is strictly prohibited without prior written approval of 1031 Advanced Seminar LLC.

REFUND POLICY: Full tuition refund, less a \$50 administration charge, will be made to registrants if cancellation notice is received by 5 pm PDT on or before September 23, 2016. Full tuition refund, less \$400 administration charge, will apply for all cancellations received after September 23, 2016, but on or before October 7, 2016. Substitutions allowed.

QUESTIONS: Sheila Nilsby at 425.646.4020 or email at sheila1031advancedseminar@gmail.com.

FOUR WAYS TO REGISTER

1

ONLINE: www.1031advancedseminar.com

2

PHONE: 425-646-4020

3

FAX: 425-637-2873

4

MAIL: 40 Lake Bellevue Drive, Ste. 275, Bellevue, WA 98005

SHERATON SAN DIEGO HOTEL & MARINA, SAN DIEGO, CA

By special arrangement, Sheraton San Diego has reserved a block of rooms for conference registrants at the nightly rate of \$199. Reservations must be made on or before September 23, 2016, to guarantee availability and special attendee pricing. To make reservations, please contact the hotel Reservation Center directly at 877-734-2726 or click on the hotel link on our website at www.1031advancedseminar.com.



When making reservations, you must state that you are attending the "Like-Kind Exchanges" conference, to be held October 19 -21, 2016.



EASY WAYS TO REGISTER

ONLINE: www.1031advancedseminar.com
PHONE: (425) 646-4020 **FAX:** (425) 637-2873
MAIL: 1031 Advanced Seminar LLC
40 Lake Bellevue Dr, Ste. 275, Bellevue, WA 98005



QUESTIONS

CALL:
(425) 646-4020
EMAIL:
sheila1031advancedseminar@gmail.com

Please fill out a separate form for each registrant.

One Day Overview Seminar (Oct 19) EARLY BIRD RATE \$495 (On or before Sept 12) / STANDARD RATE \$600

Two Day Advanced Seminar (Oct 20 & 21)

EARLY BIRD RATE \$1,295 (On or before Sept 12) / STANDARD RATE \$1,595

Three Day Advanced Seminar - (Includes Overview and Two Day Advanced sessions. Does not include either Intensive session.)

EARLY BIRD RATE \$1,595 (On or before Sept 12) / STANDARD RATE \$1,850

Intensive Sessions (Oct 19) - \$250 - Must be purchased separately. This is NOT included in Three Day.

Please check the appropriate intensive session you wish to attend.

Tax Accounting Issues in Forward and Reverse Exchanges **OR** Exchanges by Partnerships: Exploring the Prickly Relationship Between Section 1031 and Subchapter K

Course Materials Only - Advanced material @ \$100 **OR** Refresher material @ \$50 (Prices includes shipping)

Course materials will be sent after the conference. No P.O. Boxes please. WA State Residents please add 9.5% sales tax.

Total Amount Enclosed: \$ _____ EMAIL: _____

NAME: _____

FIRM: _____

STREET ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____ PHONE: _____

Please indicate method of payment.

Check Enclosed - Make payment to: 1031 Advanced Seminar LLC VISA MASTERCARD AMEX

Credit Card #: _____ Expiration Date: _____

Name on Card (Please Print): _____

Signature: _____

Billing Address: _____ City: _____ State: _____ Zip: _____

Registration Fees: The registration fee covers all conference sessions, meeting materials and scheduled meal functions.

Refund/Cancellation Policy: Full tuition refund, less a \$50 administration charge, will be made to registrants if cancellation notice is received by 1031 Advanced Seminar LLC by fax (425.637.2873) or U.S. Mail by 5 pm PDT on or before September 23, 2016. Full tuition refund, less \$400 administration charge, will apply for all cancellations received after September 23, 2016, but on or before October 7, 2016. Substitutions/Transfers allowed.

1031 ADVANCED SEMINAR LLC
40 Lake Bellevue Drive, Suite 275
Bellevue, WA 98005
425-646-4020 Ph
425-637-2873 Fax

PRSR STD
US Postage
PAID
Seattle, WA
Permit No. 1643

RETURN SERVICE REQUESTED

Register Now for Early Bird Rates!

LIKE-KIND EXCHANGES UNDER SECTION 1031 I.R.C

October 19 – 21, 2016

San Diego, California

Sheraton San Diego Hotel & Marina

PRESENTED BY:

1031 ADVANCED SEMINAR LLC

Jeremiah Long Memorial

21st Annual National Conference on LIKE-KIND EXCHANGES UNDER SECTION 1031 I.R.C.

October 19 – 21, 2016 • San Diego, California
Sheraton San Diego Hotel & Marina

