

ADVANCED PROGRAM DAY ONE
25th Anniversary Del Coronado San Diego
Thursday, October 29, 2020

8:00 am	Registration & Breakfast Buffet
9:00 am	Program Overview: <i>Louis S. Weller</i>
9:10 am (20 min)	Recent Developments: Overview of Cases, Legislation and Rulings in the past year: <i>Mary Foster</i>
9:30 am (60 min)	The IRS Speaks; Will we listen? What is Real Property?: Discussion of new regulations: [<i>Brad Borden, Mary Foster*</i>, <i>Dave Shechtman, Joyce Welch</i>] [1]
10:30 am	Break
10:45 am (75 min)	Drops & Swaps in California (and elsewhere) post <i>Mitchell</i> and <i>Pau</i>: [<i>Steve Breitstone, Todd Keator, Skip Kessler, Lou Weller*</i>] [2]
12:00 pm	Luncheon with Faculty: Networking Opportunity
2:00 pm (60 min)	Footfaults and more in the TIC/DST world: how far can one stray from 2002-22 and Rev Rul 2004-86 and still be disregarded? [<i>Dick Lipton, Darryl Steinhouse, Kevin Thomason*</i>] [3]
3:00 pm	Break
3:15 pm (60 min)	Opportunity Zones Have Knocked: Comparing 1400Z-2 and 1031 in light of the Final Ozone Regulations and Update on Activity: [<i>Ann Andrews, Alan Lederman, Darryl Steinhouse, Lou Weller*</i>] [4]
4:15 pm (45 min)	Non Safe Harbor Improvement Exchanges: some case studies [<i>Mary Foster, Dave Shechtman*</i>, <i>Joyce Welch</i>] [5]
5:00 pm	Adjourn
5:30 pm	Reception for All Attendees

*=Moderator

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7:30 am	Breakfast Buffet
8:30 am (60 min)	121/1031 – Issues associated with Qualifying Principal Residences for LKE Treatment: [Brad Borden, * Alan Lederman, Kevin Thomason] [6]
9:30 am (60 min)	Perplexing (or not) Unresolved Identification Issues in Deferred and Reverse Exchanges: [Dick Lipton, Todd Keator, Dave Shechtman*] [7]
10:30 am	Break
10:45 am (45 min)	1031 and 168: Cost Recovery Conundra when dealing with exchanges: [Anne Andrews, Marty Verdick, Joyce Welch*] [8]
11:30 am (45 min)	Annual review of state law issues affecting exchanges: [Alan Lederman, Mary Foster*, Marty Verdick] [9]
12:15 pm	Lunch on your own.
2:00 pm (60 min)	Early Release of Funds and other Issues under the Regs Governing constructive/actual receipt of boot: [Dave Shechtman, Derrick Tharpe, Lou Weller*] [10]
3:00 pm (60 mins)	Annual Review of Ethical Issues for QIs and Advisors in Like-Kind Exchanges: [Steve Breitstone*, Mary Foster, , Brad Borden, Derrick Tharpe] [11]
	<i>This session qualifies for 1.0 hours Ethics Credits for CPE and CES® This session qualifies for 1.0 hour Ethics for MCLE</i>
4:00 pm	Break
4:15 pm (45 mins)	General Session: Questions and Wrap Up on all Topics. <i>All Faculty</i>
5:00 pm	Adjourn

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