

Jeremiah Long Memorial

# 27<sup>th</sup> Annual National Conference on

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

October 25 – 27, 2023 • 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 this Advanced Two-Day Program. No preparation is required prior to the conference.



## OUR SPEAKERS

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

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

**Christopher A. Cunningham**  
*Elliott, Thomason & Gibson, LLP*

**Kevin Thomason**  
*Elliott, Thomason & Gibson, LLP*

**Louis S. Weller, Co-Chair**  
*Weller Partners LLP*

**Todd D. Keator**  
*Holland and Knight LLP*

**Martin E. Verdick**  
*RSM US LLP*

**Michael Alfano**  
*Computershare Corporate Trust*

**Matthew E. Rappaport**  
*Falcon Rappaport & Berkman PLLC*

**Joyce L. Welch**  
*Deloitte Tax LLP*

**Anne E. Andrews**  
*PricewaterhouseCoopers LLP*

**Robert Schachat**  
*BDO, USA LLP*

**Stephen M. Breitstone**  
*Meltzer, Lippe, Goldstein & Breitstone*

**David Shechtman**  
*Flaster Greenberg PC*

*Speakers are subject to change.*



## WHAT YOU WILL LEARN

An Advanced Seminar with the Leading Authorities on Section 1031

- 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

# SCHEDULE

VISIT OUR WEBSITE FOR A COMPLETE AGENDA

[www.1031advancedseminar.com](http://www.1031advancedseminar.com)

## WEDNESDAY, OCTOBER 25 (breakfast, break and lunch included)

OVERVIEW SESSION	CPE Credit Hours - 5
9:00 a.m.	Registration and Continental Breakfast
9:30 a.m. – 3:30 p.m. <i>(Lunch from 12:15 p.m. to 1:30 p.m.)</i>	<b>Overview Session</b> You will learn the basics of Section 1031 exchanges

## THURSDAY, OCTOBER 26 (breakfast, breaks and lunch included)

ADVANCED PROGRAM	CPE Credit Hours - 11 General / 1.0 Ethics
8:00 a.m. 9:00 a.m. – Noon	Registration and Breakfast Buffet <b>TOPICS OF DISCUSSION:</b> <ul style="list-style-type: none"> <li>• Overview of Recent Cases, Legislations and Rulings</li> <li>• Partnership Split Up Exchanges</li> <li>• Oil &amp; Gas Exchanges</li> </ul>
Noon – 2:00 p.m.	Luncheon with Faculty (Networking Opportunity)
2:00 p.m. – 5:00 p.m.	<b>TOPICS OF DISCUSSION:</b> <ul style="list-style-type: none"> <li>• Debt Boot in Exchanges</li> <li>• Installment Sales and Section 1031 Exchanges</li> <li>• Building on Land You Already Own in an Exchange</li> </ul>
5:30 p.m.	<b>RECEPTION FOR ALL ATTENDEES</b>

## FRIDAY, OCTOBER 27 (breakfast and breaks included - lunch on your own)

### ADVANCED PROGRAM CONTINUED

7:30 a.m.	Registration and Breakfast Buffet
8:30 a.m. – 12:15 p.m. <i>(Lunch on your own from 12:15 p.m. to 2:00 p.m.)</i>	<b>TOPICS OF DISCUSSION:</b> <ul style="list-style-type: none"> <li>• Structuring Non-US Exchanges</li> <li>• Exchanges of Water Rights and Other Non-Land Real Property</li> <li>• Disaster Extensions for Section 1031 Time Deadlines</li> <li>• Review of State Law Issues Affecting Exchanges</li> </ul>
2:00 p.m. – 4:30 p.m.	<b>GENERAL SESSION</b> <ul style="list-style-type: none"> <li>• Using EAT Parking Arrangements to Solve Deal Structuring Issues</li> <li>• Ethical Issues for QIs and Advisors in Like-Kind Exchanges</li> </ul>
	Wrap Up Adjourn



# COURSE INFORMATION

– EARLY BIRD RATES VALID UNTIL SEPTEMBER 5, 2023 –

## Date and Location

OCTOBER 25 – 27, 2023 • 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](http://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. 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 p.m. PDT on or before September 26, 2023. Full tuition refund, less \$400 administration charge, will apply for all cancellations received after September 26, 2023, but on or before October 6, 2023. Substitutions / transfers allowed.

**QUESTIONS:** Sheila Nilsby at 425.646.4020 or email at [sheila1031advancedseminar@gmail.com](mailto:sheila1031advancedseminar@gmail.com).

## FOUR WAYS TO REGISTER

1

**ONLINE:** [www.1031advancedseminar.com](http://www.1031advancedseminar.com)

2

**PHONE:** 425-646-4020

3

**FAX:** 425-637-2873

4

**MAIL:** 2001 Western Avenue #330, Seattle, WA 98121



## SHERATON SAN DIEGO HOTEL & MARINA, SAN DIEGO, CA

By special arrangement, the Sheraton San Diego Hotel & Marina has reserved a block of rooms for conference registrants at the nightly rate of \$299 (additional Resort Service Charge reduced to \$20 per room per night for those staying in the room block). In addition to the specified room rates, there will be a portorage gratuity of \$15 per room (roundtrip) and a housekeeper gratuity of \$3 per room, per night. Reservations must be made on or before October 2, 2023, to guarantee availability and special attendee pricing. To make reservations, please contact the hotel's Reservations Department at (888) 236-2427.



**When making reservations**, you must state that you are attending the "Like-Kind Exchanges" conference, to be held October 25 -27, 2023.



### EASY WAYS TO REGISTER

**ONLINE:** www.1031advancedseminar.com  
**PHONE:** (425) 646-4020 **FAX:** (425) 637-2873  
**MAIL:** 1031 Advanced Seminar LLC  
2001 Western Avenue #330, Seattle, WA 98121



### QUESTIONS

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

**Please fill out a separate form for each registrant.**

**One Day Overview Seminar** (Oct. 25)  EARLY BIRD RATE \$825 (On or before Sept 5) /  STANDARD RATE \$945

**Two Day Advanced Seminar** (Oct. 26-27)

EARLY BIRD RATE \$1,695 (On or before Sept 5) /  STANDARD RATE \$1,995

**Three Day Advanced Seminar** (Oct. 25-27) - (Includes Overview and Two Day Advanced sessions.)

EARLY BIRD RATE \$2,295 (On or before Sept 5) /  STANDARD RATE \$2,595

**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.

**Are you a prior attendee?** -  Yes **OR**  No

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.

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**1031 ADVANCED SEMINAR LLC**

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Seattle, WA 98121

425-646-4020 Ph

206-728-0935 Fax

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Permit No. 1643

RETURN SERVICE REQUESTED

Register Now for Early Bird Rates!

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

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