

## Webcast Acronym: LSRP-Pt1

**Webcast Title:**      **Larry Stein’s Complex Real Estate Transactions – Part One**

**Recommended  
CPE Hours:**      4 CPE Credit Hours.

### **Highlights:**

Come join Larry Stein as he discusses complex real estate transactions. In Part One of this two-part webcast/course, Larry will focus on the new tangible property capitalization vs. repair rules, bonus depreciation, qualified real property, real estate LLCs and entities, like-kind exchanges, and real estate professionals. Don’t miss out on the opportunity to gain new knowledge for your real estate clients.

### **Learning Objectives:**

Upon the successful completion of this webcast/course, the participants will be able to:

1. Explain the impact of the new tangible property capitalization rules vs. repairs on real estate.
2. Explain **selected** recent tax cases impacting “real estate professionals.”
3. Explain **selected** real estate entity issues.
4. Explain **selected** like-kind exchange tax rules that impact real estate clients.
5. Explain **selected** technical aspects of bonus depreciation (IRC 168(k)) and “qualified real property” (qualified leasehold improvement property, qualified restaurant property, or qualified retail improvement property).
6. Explain the impact of the net investment income tax on real estate clients.

### **Major Topics:**

- Real Estate Professionals.
- IRS Rental Real Estate Audits.
- Are Real Estate “Swaps” (Under IRC 1031) Dead?
- Bonus Depreciation And Repair Studies – Can Cost Segregation Help?

- Real Estate LLCs And Closely-Held Entities.
- The Net Investment Income Tax And Real Estate Clients.

**Designed For:** CPAs with at least six (6) years of experience. You must have a basic knowledge of federal taxation.

**NASBA Fields Of Study:** Taxes.

**Level:** Intermediate.

**Presentation Method:** Live Webcast Lecture With Questions And Answers.

**Recommended CPE Credit Hours:** 4 CPE Credit Hours.

**Advanced Preparation:** Basic knowledge of federal taxation.

**Prerequisites:** Basic knowledge of federal taxation.

**Texas Registration:** 009838

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