

Webcast Acronym: RET1

Webcast Title: **Complex Real Estate Transactions: Part One – Today’s Tax And Estate Planning Strategies.**

Recommended CPE Credit Hours: 4 CPE Credit Hours.

Highlights:

Come join Larry Stein for Part One of his complex real estate transactions tax planning webcast. In Part One, Larry will cover a variety of complex real estate transactions tax planning areas including limited liability companies, partnerships, tax allocations, “S” corporations, passive activity loss tips and traps, the 3.8% net investment income tax real estate impact, and other related technical tax areas. Also, see Parts Two and Three of Larry Stein’s “Complex Real Estate Transactions...” series.

Learning Objectives:

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

1. Explain selected strategies on the use of single-member LLCs in complex real estate transactions.
2. Explain selected tax allocation strategies for multi-owner LLCs and partnerships in complex real estate transactions.
3. Explain selected IRS audit and selected tax planning ideas for multi-member LLCs and partnerships.
4. Explain selected “S” corporation tax provisions that impact complex real estate transactions.
5. Explain the impact of the passive activity loss rules on complex real estate transactions.
6. Explain the impact of the 3.8% net investment tax on complex real estate transactions.

Major Topics:

- Single-Member LLCs And Complex Real Estate Transactions – Practical Ideas.

- Tax Allocations – How Advisors Are Using IRC 704 (Schedule K-1 Allocations) And IRC 752 (Liability Sharing Allocations) In Complex Real Estate Transactions.
- IRS Audits – Partnership Tax Entities – Real Estate Issues.
- Partnerships Vs. “S” Corporations – Tax Code Provisions That Impact Real Estate.
- Passive Activity Loss Issues – Active Participation; Material Participation; Activity Groupings; Self-Rented Property, And More.
- The 3.8% Net Investment Income Tax – Real Estate Professionals, Rental Real Estate Activities – Planning And Compliance Strategies.

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.

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Advanced Preparation: Basic knowledge of federal taxation.

Texas Registration: 009838

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