



# BCCAR University Presents:

## 1031 Exchanges in Today's Market

A Professional Development opportunity offered exclusively by the Burlington Camden County Association of REALTORS®

### Instructor:

David M. Gorenberg, Esq.  
Land America 1031 Exchange Services

**Date:**  
Friday  
March 14, 2008  
9:30 a.m. - 12 noon

**Location:**  
Association Headquarters  
Cherry Hill, NJ

**Investment:**  
**FREE**  
**NON-MEMBER \$25**  
Registration deadline,  
March 13, 2008.

**RSVP to:**  
Burlington Camden County  
Association of REALTORS®  
306 Kings Hwy South  
Cherry Hill, NJ 08034  
856/428-1013  
FAX 856/428-1393  
[www.bccar.us](http://www.bccar.us)

Section 1031 tax-deferred exchanges enable a property owner to "trade" one property for another without incurring immediate tax liability. One of the last remaining tax shelters in real estate, this investment strategy only requires advance tax planning and attention to structuring details. Many attorneys and accountants don't even know what to consider in structuring tax deferred exchanges.

Come listen to an experienced attorney, instructor and author on the topic discuss many of the myths about exchanging. Learn the advantages and disadvantages of exchanging.

1031 Exchanges in Today's Market will provide:

An Overview of the Statutory Requirements of IRC Section 1031 - Qualified Purpose Requirement; Like-kind exchange requirement; Related Party Rule;

Boot; Identification of Replacement Property; Constructive Receipt; Safe Harbors; Time requirements, and more....

### Tax Consequences of Exchanging

Delayed Exchanges, Simultaneous Exchanges, Construction Exchanges and Reverse Exchanges. This course is designed to introduce the basic concepts of exchanging as well as to present new and creative exchange techniques. No previous knowledge of exchanging is necessary. The information is presented in a concise and coherent format designed to assist real estate professionals by putting all of the most important information at their fingertips.

### 1031 Exchanges in Today's Market (#031408)

Name: \_\_\_\_\_ e-mail: \_\_\_\_\_

Company: \_\_\_\_\_ tel #: ( ):

Company Address: \_\_\_\_\_

#### Payment Information:

Check Enclosed Amount (check, or to charge): \$ \_\_\_\_\_

MasterCard/VISA #: \_\_\_\_\_ Exp. Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Please check here if you have a disability which will require special services at the course. Attach a written description of your needs.

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