


# TAX EDGE FOR REAL ESTATE INVESTORS

## Course Outline

1. Understanding capital gains and losses
  - a. Exploit preferential capital gains treatment
  - b. Maximize tax savings associated with investment losses
2. Selecting the best business entity and tax strategy for your investment
  - a. Sole Proprietorship
  - b. Partnership and Limited Liability Company (LLC)
  - c. Corporations: S-Corp. and C-Corp.
3. Holding real estate in “Trust”
4. Passive Activity Loss (PAL) Rules – Including *At Risk Rules*
-  5. *Like-Kind Exchanges and Section 1031*
  - a. Simultaneous and Non-simultaneous exchanges
  - b. How to **permanently** eliminate the gain on the transfer of property
  - c. Related-party issue
  - d. When *not* to use a Like-Kind Exchange
6. Investing in real estate using your Individual Retirement Account (IRA)
  - a. Necessary steps to use an IRA for real estate transactions
  - b. Prohibited transactions with real estate in an IRA
7. Special tax credits and incentives from the IRS for *real estate investors*