



Like-Kind Exchanges Under Code Section 1031

By Nancy N. Grekin

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Code Section 1031 like-kind exchanges have an essential place in business and investment tax planning. Indeed, there is an entire industry that has grown up to support and consummate such exchanges on the heels of the Starker decision, which validated deferred three-party exchanges. The advent of corporate accommodators, and the adoption of taxpayer-friendly regulations that codified much of the post-Starker practices by tax advisors, have led to a large body of law, rulings and practices. The apparent simplicity of Section 1031 has lulled many advisors into believing that handling exchanges is simple. But the devil is in the details--and the regulations can be understood only if you understand the evolution of the law and the rulings leading to the regulations. CCH's Like-Kind Exchanges Under Code Section 1031 analyzes the essential legal means available to swap one asset for another while holding a continuing investment of the same sort in a tax-advantaged way. This brand new resource, written by seasoned exchange practitioner, Nancy N. Grekin, J.D., is intended to aid tax and real estate practitioners and professionals in understanding the various types of exchanges, how to structure exchanges, the mechanics of handling exchanges, and the myriad of details resulting from the related cases, IRS Rulings and Private Letter Rulings--both before and after Starker and the regulations. Written in clear, easy-to-understand language, Like-Kind Exchanges Under Code Section 1031 introduces the law and defines the important terms involved; it describes situations where such exchanges may be advantageous and situations where such exchanges may be disadvantageous; explains documentation procedures; examines case law and IRS rulings related to such exchanges; and explores the like-kind test and other important provisions of the law. Topics covered include:

- Types of Exchanges - Essential Elements of a Section 1031 Exchange - The Starker Case and the Evolution of Deferred Exchanges - Deferred Exchanges Under the Regulations - Tax Incidents of an Exchange: Exchange Value, Boot, Basis and Recapture of Depreciation - Mechanics and Documentation of Exchanges - Multiple Property Exchanges - Exchanges by Entities: Transfers of Exchange Property to and from Entities - Reverse Exchanges - Build-to-Suit Exchanges - Related Party Exchanges - Personal Property Exchanges - Reporting Code Section 1031 Exchanges

The expert author provides insightful cautions, planning notes, examples and comments that clarify the practical application of the law. Helpful sample documents and practical aids are provided in the

comprehensive Practice Tools section which include: - Designated Property Exchange Agreement - Buyer-Accommodator Exchange Agreement - Assignment of Relinquished Property Contract - Direct Exchange Agreement - Build to Suit Exchange Agreement with Accommodator

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Editorial Review

About the Author

Nancy N. Grekin, J.D.--is a practicing attorney and partner in the Honolulu firm of McCorriston Miller Mukai MacKinnon. Ms. Grekin practices in the areas of transactional real estate, 1031 exchanges, ground and space leasing, commercial and secured transactions and general business counseling. She is former Chair and active member of the Hawaii State Bar Association's Real Estate and Financial Services Section, a member of the Real Property, Probate and Trust, Business and Taxation sections of the ABA, and a member of the Economics, Technology and Practice Methods Committee of the Real Property Section. Ms. Grekin is a frequent speaker on 1031 exchanges, LLCs, commercial leasing and law firm technology and she is a reporter for the State Limited Liability Company and Partnership Laws published by Aspen Law and Business. Ms. Grekin was awarded her B.B.A., with High Distinction, from the University of Michigan, and her J.D., magna cum laude, from the University of Michigan Law School.

Users Review

From reader reviews:

Fabiola Gaylor:

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