



# ATG LEGAL EDUCATION

# BASIC SECTION 1031 "STARKER" TAX-DEFERRED EXCHANGES

Presented by ATG Trust Company

WEDNESDAY, APRIL 4, 2007 | PEORIA, ILLINOIS

WEDNESDAY, MAY 2, 2007 | EFFINGHAM, ILLINOIS

## DATES/LOCATIONS:

### April 4, 2007

Holiday Inn City Centre  
500 Hamilton Boulevard  
Peoria, IL 61602-1214  
309.674.2500

### May 2, 2007

Hilton Garden Inn  
1301 Avenue of Mid America  
Effingham, IL 62401  
217.540.7777

## CHECK-IN: 8:00 A.M.

## PROGRAM: 8:30 A.M. – 12:00 NOON

(INCLUDES CONTINENTAL BREAKFAST)

## ATTENDEE RATES:

ATG Trust Member Attorneys: **NO CHARGE**

All Others: **\$65**

Register online in the member section of our website, [www.atgf.com](http://www.atgf.com), or register by fax, mail, or e-mail:

Suzy Auteberry, Registrar  
P.O. Box 9136  
Champaign, IL 61826-9136  
Fax: 217.403.7430  
E-mail: [sauteber@atgf.com](mailto:sauteber@atgf.com)

(Registration fee must be paid by cash or check.)

## PROGRAM SUMMARY:

Learn how to help your clients increase their wealth using tax-deferred dollars. Under § 1031 of the Internal Revenue Code, your clients can defer paying taxes on gains earned from investment property. Instead of seeing appreciation eaten away by taxes, clients can reinvest that money to build their real estate portfolios. These exchanges are one of the few remaining tax incentives available to people of virtually any income level. This program will introduce the basic elements of a tax-deferred exchange and provide a step-by-step guide through the process:

- Document and close the transaction;
- Comply with strict time limits;
- Properly identify the replacement property; and
- Take advantage of the Qualified Intermediary Safe Harbor.

This program features advanced topics such as reverse exchanges and the effects of IRS approval of them, reporting requirements, treatment of expenses and transaction costs, depreciation issues, effect of mortgages, exchanges between related persons, and exchanges of personal property.

**NOTE:** ATG Trust Company acts as a Qualified Intermediary to facilitate the exchange transaction. The use of a Qualified Intermediary is a safe harbor identified by the IRS in the regulations promulgated under § 1031. This safe harbor is especially important to you, since most attorneys will be considered disqualified persons under the IRS regulations. As a qualified intermediary, ATG Trust Company will provide you with the necessary documentation and guidance to make your transactions as smooth as possible.

## WHO SHOULD ATTEND:

All real estate or estate planning lawyers, paralegals, or legal assistants, plus real estate agents whose customers need assistance identifying Replacement Property.

## CONTINUING LEGAL EDUCATION INFORMATION:

ATG is an Illinois Accredited Continuing Legal Education Provider and also submits its programs for credit hours in Indiana and Wisconsin. This program qualifies for 3.5 hours of CLE.

### REGISTRATION FORM

#### BASIC SECTION 1031 "STARKER" TAX-DEFERRED EXCHANGES

CHECK ONE:  WEDNESDAY, APRIL 4 – PEORIA  WEDNESDAY, MAY 2 – EFFINGHAM

Name: \_\_\_\_\_ Firm: \_\_\_\_\_ Member No.: \_\_\_\_\_

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

City, State, Zip: \_\_\_\_\_

Phone: (\_\_\_\_) \_\_\_\_\_ Fax: (\_\_\_\_) \_\_\_\_\_ E-mail: \_\_\_\_\_

Attendee Name(s):	Attendee Type:						Amount Paid
	ATG Member/ Agent	New Attorney*	Paralegal	Attorney	Law Student	Support Staff	
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
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_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

\*practicing three (3) years or less