



ATG TRUST
C O M P A N Y

STARKER EXCHANGES

WEDNESDAY, MARCH 2, 2005 ■ CHICAGO, ILLINOIS

DATES/LOCATIONS:

Wednesday, March 2, 2005

The Conference Center – UBS Tower
1 North Wacker Drive, Second Floor
Chicago, Illinois 60606
312.327.2370

CHECK-IN:

8:30 A.M.

PROGRAM:

9:00 A.M. – 12:00 P.M.

(includes continental breakfast)

REGISTRATION:

There is NO CHARGE for this program.

Register online in the member section of our website: www.atgf.com, or register by fax, mail, or e-mail:

Suzy Auteberry, ATG Trust Registrar
P.O. Box 9136
Champaign, IL 61826-9136
Fax: 217.403.7430
E-mail: sauteber@atgf.com

WHAT YOU WILL LEARN:

This program will show you 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 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 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, legal secretaries, paralegals, or legal assistants, plus real estate salespeople whose customers need assistance identifying Replacement Property.

REGISTRATION FORM

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*Please complete this form and return to Suzy Auteberry, ATG Trust Registrar,
P.O. Box 9136, Champaign, IL 61826-9136 ■ Fax: 217.403.7430 ■ E-mail:
sauteber@atgf.com.*

Name: _____ Firm: _____ Member No.: _____

Address: _____

City, State, Zip: _____

Phone: () _____ Fax: () _____ E-mail: _____

Attendee Name(s): _____

ATG Senior Vice President **Hank Shulruff**, along with ATG member **Aurora Austriaco** (current president of the Illinois Real Estate Lawyers Association, IRELA) will appear on two Chicago radio shows giving tips to homebuyers and others interested in obtaining mortgages:

▪ **Sunday, February 27, at 6:30 a.m.**
WLIT (93.9 FM)

▪ **Sunday, March 20, at 7 a.m.**
WTMX-FM (101.9 FM)

This is part of an overall effort to educate the public on all there is to know about real estate transactions and the importance of hiring an attorney first. See the "**ATG in the News**" section of our website, www.atgf.com, for press releases and articles that are also part of this ongoing campaign.