



# Real Estate Partnership Taxation Self-Study Webinar (10 Hours)

ST09224B  
ST092

Self Study Webcast  
Dec 20 - Dec 21

## Overview:

The partnership is the most popular entity for holding, managing and constructing real estate. In a unique approach that "fills in the gaps" for both novices and experienced practitioners, this self-study webinar explores how partnership taxation applies in the real estate arena. You will receive expert guidance on various areas of interest, including:

- Recent tax legislation and regulations impacting real estate partnerships
- Calculation of operating income
- How tax laws apply to lease transactions
- Computation of basis in real estate partnerships and liabilities

## Objective:

To give practitioners the technical skills to service real estate partnerships. You will gain a deeper understanding of the business of real estate formation, finance and operation. You'll be able to identify relevant tax issues and plan aggressively for your company or clients.

[Detailed Learning Objectives](#) [1]

## Emphasis:

- Forms of ownership & benefits of each
- Partnership accounting methods
- Applicability of Section 467
- Treatment of lease acquisition costs and lease cancellation payments
- Latest rules for depreciation
- Business interest
- Contributions to partnerships & disguised sales
- §752 Regulations
- Basis adjustments: Sections 743, 734 & 754
- Overview of section 704(B)
- Special allocations—contributed assets
- Section 1031—like-kind exchanges
- Involuntary conversions
- Charitable contributions of property
- Foreclosures & debt restructuring

\* Represents minimum educational hours required for the type of activity for an organization

\* Activity may be completed in 10 hours

\* Represents the type of activity subject to the activity

\* Activity is a practical application of activity for real estate companies



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## BottomPrerequisite:

*Partnership Taxation: Level I* or equivalent.

## Preparation:

No advance preparation required.

## Level of Knowledge:

Intermediate.

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## Source URL:

<https://www.cpeonline.com/selfstudycourse/webcast/real-estate-partnership-taxation-self-study-webinar-%2810-hours%29>



## Links:

[1] [https://www.cpeonline.com/JavaScript:showObjectivesPopup\(\);](https://www.cpeonline.com/JavaScript:showObjectivesPopup();)