

Real Estate Portfolios Library

Expert guidance and other resources in every key area of real estate tax planning and investment plans.

Written by leading experts in this constantly evolving practice area, the ***Real Estate Portfolios*** make sure you do not overlook key considerations as you research and work through every aspect of tax-related real estate issues.

Expert Analysis

Portfolios include:

- Capital Assets
- Cooperative and Condominium Apartments
- Depreciation: MACRS and ACRS
- Depreciation Recapture
- Home Office, Vacation Home, and Home Rental Deductions
- Installment Sales
- Involuntary Conversions
- Passive Loss Rules
- Real Estate Investment Trusts
- Real Estate Leases
- Real Estate Mortgages
- Real Estate Transactions by Tax-Exempt Entities
- Rehabilitation Tax Credit and Low-Income Housing Tax Credit
- REMICs, FASITs and Other Mortgage-Backed Securities
- Taxation of Real Estate Transactions
- Taxfree Exchanges Under Section 1031
- Tax Implications of Home Ownership

Practice Tools

- Tables, Charts and Lists
- Working Papers
(sample plans, documents, and more)
- Federal Tax Forms*
- State Tax Forms*

Source Documents

Laws and Regulations

- Internal Revenue Code
- Treasury Regulations
- Proposed Regulations
- Tax Legislation

Agency Documents

- Treasury Decision Preambles
- IRS Documents
- IRS Publications
- Circular 230
- CIPs/ISP Papers

Cases

- Federal Tax Cases
- Tax Court Rules
- Court of Federal Claims Rules

News and Commentary

- Real Estate Journal
- Weekly Report
- Insights & Commentary
- Tax Management Memorandum

* Optional

