



IntelliConnect™

Real Estate Tax Commentaries

Increase your real estate tax knowledge to guide your clients through complex real estate transactions.

Comprehensive Coverage • Expert Analysis • Clear Explanations • Practice Tools • News

Real Estate Tax Commentaries gives you a firm understanding of the tax issues involved in all stages of real estate transactions. The content helps you understand complex topics, make sound decisions, comply with statutory and regulatory requirements and communicate with your clients. It is both a how-to guide to core real estate taxation and a source of practical guidance on more sophisticated matters, such as mortgage-backed securities, REITs (Real Estate Investment Trusts) and mortgage foreclosures. This comprehensive solution is the only standalone, online real estate tax resource combining expert analytical coverage of real estate transactions with links to source materials.

COMPREHENSIVE COVERAGE IN A SINGLE RESOURCE

- Primary sources
- Expert analysis and guidance
- Explanations of the law, regulations and court and IRS rulings
- Planning ideas
- Examples
- Cautions
- Comments

PRACTICE TOOLS

- Client letters
- Decision trees
- Flowcharts
- Forms
- Sample agreements/documents
- Checklists

INTEGRATION

Integration of analysis, news and source documents provides you with a powerful, one-stop real estate tax research tool.

- Links from content to the Internal Revenue Code and Federal Tax Regulations
- Links to cited cases and rulings in your other CCH subscriptions

NEWS

TaxTracker News™ — customized news delivered daily via email and your own personalized web page

CONTENTS

- *Like-Kind Exchanges Under Code Sec. 1031*, by Nancy N. Grekin — in-depth analysis of Code Sec. 1031 property exchanges, including types of exchanges, essential elements of the exchange and mechanics and documentation of the exchange
- *Real Estate Investment Trusts*, by James M. Lowy, Michael G. Frankel, Robert D. Schachat and Robert J. Crnkovich — a comprehensive explanation of REITs, including the forms of partnership-REIT arrangements, along with examples and cautions
- *Mortgage Foreclosures, Repossessions, and Debt Modifications*, by Paul Carman — analysis of the tax consequences of mortgage foreclosures from both the lender's and borrower's perspectives, including the tax treatment of debt modifications and debt cancellations
- *Personal Residences: Purchase; Sale; Mortgage Financing; Business Use*, by Thomas G. Manolakas — analysis of the myriad tax issues raised by the acquisition, use and sale of a principal residence, with discussions on acquisition expenses, basis determination and apportionment of real estate taxes
- *Tax Consequences of Leases and Improvements*, by Thomas G. Manolakas — covers the numerous tax issues that both landlord and tenant face upon entering into a lease, concentrating on the tax consequences of specific common lease clauses
- *Mortgage-Backed Securities*, by Michael E. Shaff — in-depth explanation of the commonly used structures for mortgage finance, including the owner trust, REMIC, FASIT and REIT
- *Purchase and Construction of Real Estate Assets*, by David F. Windish — guides you through the beginning of the real estate life cycle, discussing the purchase and construction of real estate assets and financing the acquisition



- *Tax Aspects of Installment Sales*, by Susan Kalinka — analyzes the tax consequences of using the installment method for reporting the sale of real and personal property
- *Taxation of Capital Gains and Losses*, by John H. Birkeland and David L. Cameron — provides the foundations for understanding capital gain and loss treatment in the real estate context. Covers:
 - Types of capital gains and the netting process
 - Complexities involved in defining a capital asset
 - Definition of a sale or exchange
 - Determination of the holding period for a capital asset
 - Code Sec. 1231 gain and loss
- *U.S. Real Property Investments of Nonresidents*, by Richard E. Andersen — a thorough examination of the tax consequences of key investment activities and possible regulatory obligations

To learn more about Real Estate Tax Commentaries, please contact your CCH Account Representative at 1-888-CCH-REPS (1-888-224-7377) or visit CCHGroup.com

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