Asset Preservation, Inc.

Educational Classes Offered

IN-OFFICE CLASSES

Tax Deferred Exchange Requirements: What Agents Need to Know *(20 – 60 minutes)*
Delayed Exchange Rules and Requirements *(20 – 60 minutes)*
Reverse Exchanges *(20 – 60 minutes)*
Improvement Exchanges *(20 – 60 minutes)*
Tax Deferred Exchanges: Seller Financing, Related Parties and Dealer Property *(20 – 60 minutes)*
Tax Deferred Exchanges: Partnerships, LLCs and Ownership Entities *(20 – 60 minutes)*
Tax Deferred Exchanges: Like-Kind Property, Vacation Homes and TIC Programs *(20 – 60 minutes)*
Tax Deferred Terminology: What the Heck is "Boot?" *(20 – 60 minutes)*
Closing Tax Deferred Exchanges: What Closers Need to Know *(20 – 60 minutes)*
An Introduction to Investment Analysis on 1-4 Unit Buildings *(20 – 60 minutes)*

ONE-HOUR CLASSES

§1031 Tax Deferred Exchange Basics
This is an introductory class on the basics of exchanges, the definition of "like-kind" property, agent/broker issues, investor motives and the delayed exchange process and 45/180 day timelines. It is presented in an easy to understand format using real-life examples.

Advanced §1031 Exchange Strategies *(1 Hour Introductory Class Approved for CE in Many States)*
This class provides a short overview of basic §1031 exchange principals and quickly tackles more advanced issues such as parking arrangements, TIC ownership programs, seller financing, how long a property should be held, partnerships, vesting and LLC issues.

2004 Primary Residence Rule Changes
Provides an overview of IRC Section 121 and Treasury Decision 9152. Topics include how to determine if a home is a primary residence, when gain from the sale of vacant land next to a principal residence may be excluded and when a taxpayer may be eligible for a reduced exclusion when the reason for the sale is health, change in employment or unforeseen circumstances.

THREE-HOUR CLASSES

The Power of Exchange *(3-4 Hour Introductory Class Approved for CE in Many States)*
This accredited class teaches introductory concepts, plus goes into more detail on the background of exchanges, introduces the student to the exchange variations available to investors, shows how to use exchanges as a listing and selling tool, illustrates how to calculate capital gain, and reviews common exchange terminology and closing procedures.

The Power of Strategy *(3-4 Hour Advanced Class Approved for CE in Many States)*
This class assumes the student understands the basics of exchanging. The class covers advanced topics such as "parking title" arrangements, provides additional examples and capital gain tax calculations, and addresses more solutions to investors in complex situations. This course is often presented to commercial brokers and tax or legal advisors.

The Power of Analysis *(3-4 Hour Introduction to Investment Analysis Approved for CE Many States)*
Geared toward residential real estate agents and brokers, this class provides an introduction to investment property analysis. Examples with rental houses, duplexes, and smaller multi-unit properties are used to analyze income, leverage, returns and exchanges into better performing investments. Topics include understanding GRM, "cap" rates and marketing investment property.

The Power of Replacement Property Solutions *(3-4 Hour Advanced Class on Tax Deferral Strategies)*
This class provides attendees with cutting edge information about the latest replacement property alternatives and other estate/tax planning strategies. The class covers an in-depth review of tenant-in-common (TIC) ownership programs and a large portion of the program is devoted to the benefits and details of establishing a Private Annuity Trust (PAT) for cash flow and estate planning purposes. This class is pending approval for 3 hours of credit in several states.

ASSET PRESERVATION
INCORPORATED

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