



American Bar Association Section of Taxation

P R E S E N T S

Space is
Limited —
Register
Today!

The 2006 Traveling CLE Series

Tax CLE On the Road

Tax Aspects
of

REAL ESTATE TRANSACTIONS

Atlanta, Georgia

June 22, 2006

C O S P O N S O R E D W I T H :



State Bar
of Georgia

State Bar of Georgia Taxation Law Section



Atlanta Bar Association Tax Section

S U P P O R T E D B Y :

Caplin & Drysdale

Sponsor of the 2006 Tax CLE On the Road Series

The 2006 Traveling CLE Series
Tax CLE
On the Road

**Register
Early!**

Space is Limited —
[http://meetings.
abanet.org/meeting/
tax/ROAD06-ATLANTA/](http://meetings.abanet.org/meeting/tax/ROAD06-ATLANTA/)

Program

8:30 am – 9:15 am	Registration and Continental Breakfast
9:15 am – 9:30 am	Welcome and Introductory Remarks
9:30 am – 12:30 pm	Tax Aspects of Real Estate Transactions

Date and Location*

Atlanta, Georgia
Thursday, June 22, 2006

State Bar of Georgia
Georgia Bar Conference Center
104 Marietta Street, NW
Atlanta, GA 30303
Tel. (404) 527-8700

www.gabar.org

*Meeting registrants should make hotel reservations on their own if overnight accommodations are required.

Welcome & Introductory Remarks

Michelle M. Henkel, *Chair, Atlanta Bar Association Tax Section, Alston & Bird LLP, Atlanta, GA*

Charles E. Hodges II, *Chair, State Bar of Georgia Taxation Law Section, Chamberlain, Hrdlicka, White, Williams & Martin, Atlanta, GA*

Rebecca I. Rosenberg, *Vice Chair—Tax CLE on the Road, American Bar Association Section of Taxation, Professional Services Committee, Caplin & Drysdale, Chartered, Washington, DC*

Faculty

TERENCE F. CUFF, *Loeb & Loeb LLP, Los Angeles, CA — Moderator*

PROF. HOWARD E. ABRAMS, *Emory Law School, Atlanta, GA*

SUSAN KALUS, *Sutherland, Asbill & Brennan LLP, Atlanta, GA*

Description

Tax Aspects of Real Estate Transactions

This program will consider three principal aspects of real estate taxation—Section 1031 exchanges, real estate partnerships, and capital gains.

- The exchange component will consider today's hot issues in exchanges, TICs (tenancies in common), designation and acquisition issues, and partnership exchanges.
- The partnership component will consider basic partnership taxation—including organizational issues, contributions, income and loss flow-through, drafting allocations, liabilities, basis, distributions, disguised sales, tax termination, and partnership liquidation.
- The capital gains component will consider when real estate is a capital or a noncapital asset, the concept of "dealer," depreciation recapture, and the 25% maximum tax rate on unrecaptured Section 1250 gain.

Contact

For more information regarding this program, contact:

ABA Section of Taxation
740 15th Street, NW
Washington, DC 20005

Tel. 202/662-8678

Fax 202/662-8682

E-mail: tankc@staff.abanet.org

www.abanet.org/tax

Tax Aspects of Real Estate Transactions

General Information

How to Register

Register online at <http://meetings.abanet.org/meeting/tax/ROAD06-ATLANTA>, or complete and return the enclosed registration form with payment to:

ABA Section of Taxation
Attn. "On the Road" Registrar
740 15th Street, NW
Washington, DC 20005

Tel. 202/662-8678
Fax: 202/662-8682

Fees

On or before June 6, 2006	After June 6, 2006
ABA Tax Section or Cosponsoring Bar Member \$145	\$170
Non-Member \$165	\$190
Young Lawyer (under 35 years) \$75	\$100

Benefits of Attendance

- Exposure to nationally-recognized speakers
- Quality program materials
- Access to ABA Tax Section Real Estate Committee Materials from the 2006 May Meeting

Attendee Bonus:

As an added bonus for attending this program, registrants who have never attended an ABA Tax Section Midyear, May, or Fall Meeting will receive a coupon waiving their registration fee for the Tax Section's 2006 Joint Fall CLE Meeting, October 19-21, in Denver—a \$425 value.

We hope to see you there!

Cancellations

Refunds will be made only for cancellations received in writing by June 15, 2006, to the "On the Road" Registrar:
E-mail tankc@staff.abanet.org
FAX 202/662-8682.

Continuing Legal Education (CLE)

You must be registered for this program to be eligible to receive CLE credit. Accreditation will be requested for this program from every state with mandatory CLE requirements for lawyers. Go to the Registration Desk onsite for further information.

Benefits of Joining the ABA Section of Taxation

The ABA is the largest voluntary professional association in the world with over 400,000 members. Its mission is to be the national representative of the legal profession, serving the public and the profession by promoting justice, professional excellence, and respect for the law.

With almost 18,000 members and over 50 committees, the Section of Taxation is one of the ABA's most active Sections. It provides valuable benefits and networking opportunities to its members through:

- A dynamic government relations program where Section members play an important role in the national legislative and regulatory process.
- A comprehensive CLE curriculum offering access to experts live at meetings and teleconferences that bring together the country's leading voices in private practice, academia, and government to discuss the latest policy initiatives, regulations, legislative forecasts and trends.

- A quarterly journal, THE TAX LAWYER, highly respected for its unique combination of scholarly and practical articles and annual report on important developments, and a quarterly magazine, the NEWSQUARTERLY, which presents articles on important developments, point/counterpoints, interviews with prominent tax professionals, and other information of interest to its members.
- An active and growing Young Lawyers Forum, which provides opportunities for networking and career development for young lawyers and law students interested in tax.

For More Information, Go To:
www.abanet.org/tax

Upcoming Events

"Tax CLE on the Road" is a new program of the ABA Tax Section designed to reach out to members and partner with state and local bars to provide CLE opportunities in cities that have not traditionally hosted the ABA Tax Section's larger meetings. For more information about this and a complete schedule of ABA Tax CLE opportunities, go to:
www.abanet.org/tax.

2006

Joint Fall CLE Meeting

October 19-21
Hyatt Regency Denver
Denver, CO

2007

Midyear Meeting

January 18-20
Westin Diplomat Resort & Spa
Hollywood, FL

May Meeting

May 10-12
Grand Hyatt
Washington, DC

Registration Form

American Bar Association Section of Taxation "Tax CLE on the Road"— June 22, 2006, Atlanta, GA

Register online at <http://meetings.abanet.org/meeting/tax/ROAD06-ATLANTA/> or return the following form along with payment to: ABA Section of Taxation, Attn. "On the Road" Registrar, 740 15th Street, NW, Washington, DC 20005; FAX 202/662-8682.

Personal Information *(Please complete all fields and print legibly):*

Name _____

Badge Nickname _____

ABA/Cosponsoring Bar
Membership Number (if applicable) _____

Firm/Company/Organization _____

Address _____

City _____ State _____ ZIP _____

Tel. _____ Fax _____

E-mail _____

Billing Address *(if different from above)* _____

Registration Fees	On or Before June 6, 2006	After June 6, 2006	Amount
Cosponsoring Bar Member	\$145	\$170	_____
Non-Member	\$165	\$190	_____
Young Lawyer (Under 35 Years)	\$75	\$100	_____
Total Amount Payable			_____

Method of Payment

Check Enclosed made out to "ABA Section of Taxation."

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