

GAIN VALUABLE INSIGHTS ON THE LATEST ISSUES IN REAL ESTATE AND PARTNERSHIP TAXATION

MAY 29-30, 2014

THE MAYFLOWER RENAISSANCE WASHINGTON, D.C. HOTEL

WASHINGTON, D.C.

#### **CONFERENCE CO-CHAIRS**

**Blake D. Rubin, Esq.**, Partner, McDermott Will & Emery LLP Washington, D.C.

**Paul H. Wilner, CPA**, Partner, Grossberg Company LLP Bethesda, MD

#### DON'T MISS PROGRAMS ON:

- Real Estate and Partnership Workouts
- The Year in Review

DO TO

- · Creative Deal Structures
- Legislative Outlook for Real Estate
- New Capitalization Regulations; and much more

# FEDERAL REAL ESTATE TAX CONFERENCE MAY 29-30, 2014

### THE MAYFLOWER RENAISSANCE WASHINGTON, D.C. HOTEL

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Blake D. Rubin, Esq., Partner, McDermott Will & Emery LLP, Washington, D.C. Paul H. Wilner, CPA, Partner, Grossberg Company LLP, Bethesda, MD

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#### LEARNING OBJECTIVES

The conference provides a comprehensive overview and up-to-date coverage on the new and proposed changes, latest rulings, regulations and hot new trends affecting real estate and partnership taxation. Nationally recognized experts guide attendees through in-depth general sessions and panel discussions that cover the most advanced tax issues.

At the conference, you will:

- Learn about the latest developments, recent legislation, cases and rulings affecting real estate transactions.
- Obtain up-to-date analyses on final regulations under Section 1411 as well as the latest details on the new "repair" regulations.
- Explore the latest tax reform proposals and hear first-hand from the government about recent and pending developments.
- Develop a working knowledge of the current issues in like-kind exchanges; real estate and partnership workouts; compensatory partnership interests and options; creative planning for partnership liability allocations; utilizing historic tax credits; and more.

#### WHO SHOULD ATTEND?

These two days of advanced-level learning are designed for accountants, attorneys, and tax and real estate professionals, at all levels, who are involved in the planning and transactional work related to partnership and real estate taxation. It offers participants a clear understanding of the key issues affecting their clients and presents planning ideas that can immediately be used in their practice.

#### **PLAN EARLY**

We strongly advise you to register and make your hotel reservations as early as possible, as availability is limited. See the end of this brochure for more information on how to register and how to obtain a hotel room at the special NYU-SCPS rate.

#### **LUNCHEONS**

Please be our guest on Thursday, May 29, as Curtis G. Wilson, Esq., Associate Chief Counsel (Passthroughs & Special Industries) at the IRS and Craig Gerson, Esq., Attorney-Advisor at the U.S. Department of the Treasury present an "Update on Recent and Pending Developments from the Government Perspective" and please join us on Friday, May 30, for the "Ask The Experts" Luncheon Panel. Lunch is included in the conference fee. However, you must confirm your attendance at the luncheons when registering in order to receive meal tickets. Registrants who do not R.S.V.P. to attend the luncheons cannot be guaranteed a seat and will be seated subject to availability.

#### NETWORKING RECEPTION

It's never been more valuable or vital to connect with colleagues at the NYU-SCPS reception. On Thursday, May 29, 2014, please be our guest at 5.00 p.m. for cocktails and hors d'oeuvres and meet our distinguished speakers personally. Also, enjoy this time to meet and network with practitioners from around the country.

NYU-SCPS reserves the right to change, with or without notice, any statement in this brochure concerning, but not limited to, rules, policies, tuition, fees, curriculum, courses, speakers, and programs

#### DAY 1: THURSDAY, MAY 29

8 A.M.

#### REGISTRATION AND DISTRIBUTION OF MATERIALS

8.05 A.M.

CONTINENTAL BREAKFAST

8.25 A.M.

WELCOMING REMARKS

8.30 A.M.

#### THE YEAR IN REVIEW

An in-depth discussion of recent legislation, cases and rulings as they affect real estate transactions, as well as pass-through entities and their members.

Stefan F. Tucker, Esq., Partner, Venable LLP, Washington, D.C.

9.30 A.M.

#### ESTATE PLANNING FOR REAL ESTATE ENTREPRENEURS

The presenters consider the management and ownership of a real estate entrepreneur's assets in ways best attuned to minimizing estate and gift taxes. The discussion includes forms of ownership and real estate entity restructuring, succession concerns, state law issues, and gifting and/or sales techniques that are particularly well suited for real estate owners as well as methods of providing for the payment of estate taxes in the most cost and tax efficient manner.

Stefan F. Tucker, Esq., Partner, Venable LLP, Washington. D.C.

Mary Ann Mancini, Esq., Partner, Loeb & Loeb LLP, Washington, D.C.

10.30 A.M.

REFRESHMENT BREAK

10.45 A.M.

#### CREATIVE PLANNING FOR PARTNERSHIP LIABILITY ALLOCATIONS, INCLUDING THE **NEW PROPOSED REGULATIONS**

New Proposed Regulations under Section 752 would dramatically tighten the rules in this critical area and will trigger gains for many taxpayers with negative capital accounts. Hear about the new rules and what to do about them from one of the nation's leading experts.

Blake D. Rubin, Esq., Partner, McDermott Will & Emery LLP, Washington, D.C.



12 NOON-12.45 P.M. LUNCHEON **PLATED LUNCH SERVED** 

#### 12.45 P.M.

#### LUNCHEON ADDRESS: UPDATE ON RECENT AND PENDING DEVELOPMENTS FROM THE GOVERNMENT PERSPECTIVE

An overview of recent and pending developments in partnership and real estate taxation from the government perspective. An opportunity to hear first-hand the views of two key government officials about what's important, why it's important, and what the government is doing about it.

Curtis G. Wilson, Esq., Associate Chief Counsel (Passthroughs & Special Industires),

Internal Revenue Service, Washington, D.C.

Craig Gerson, Esq., Attorney-Advisor, U.S. Department of the Treasury, Washington, D.C.

#### 1.40 P.M.

#### HISTORIC TAX CREDITS

Real estate development utilizing historic rehabilitation tax credits ground to a virtual halt over the past two years because of adverse court decisions in the Historic Boardwalk Hall and Virginia Historic Tax Credit Fund cases. The safe harbor of Revenue Procedure 2014-12 is expected to stabilize the historic tax credit market. This session addresses how to structure transactions under the safe harbor and explores the ways in which the recent historic tax credit cases and guidance have been influenced by, and have influenced, general partnership and real estate tax principles.

Steven P. Berman, Esq., Partner, Berman Indictor LLP, Philadelphia, PA

#### 2.25 P.M.

REFRESHMENT BREAK

#### 240 P.M.

#### HOT TOPICS IN LIKE-KIND EXCHANGES

This panel covers a wide variety of recent developments impacting like-kind exchanges of real property, including related party transactions, leases, parking arrangements within and outside the safe harbor, construction exchanges, refinancing before or after the exchange and foreclosures. The panel also addresses the legislative outlook, state tax issues and liability issues for qualified intermediaries.

Robert D. Schachat, Esq., Principal, Ernst & Young LLP, Washington, D.C. Howard J. Levine, Esq., Partner, Roberts & Holland LLP, Washington, D.C.

#### 3.50 P.M.

#### BACK TO BASICS: COMPENSATORY PARTNERSHIP INTERESTS AND OPTIONS

The speaker discusses the rules regarding the compensatory receipt of partnership interests and the tax treatment of compensatory options and how these rules affect real estate partnerships and their partners.

James B. Sowell, Esq., Principal, KPMG LLP, Washington, D.C.

#### 5 P.M.

#### **NETWORKING RECEPTION**

Join your fellow attendees for an opportunity to meet the speakers and to network with practitioners from around the country.

#### DAY 2: FRIDAY, MAY 30

8.05 A.M.

CONTINENTAL BREAKFAST

8.25 A.M.

WELCOMING REMARKS

8.30 A.M.

#### SECTION 1411, 3.8% MEDICARE TAX AND REAL ESTATE PROFESSIONALS

Under the final regulations issued in 2013, the 3.8% surtax applies to higher-income individuals and their "net investment income," which includes rental income. This session explores the impact of this new tax on rental real estate activities, real estate professionals, and how best to reduce this tax through creative planning.

Paul H. Wilner, CPA, Partner, Grossberg Company LLP, Bethesda, MD

#### 9.40 A.M.

#### REAL ESTATE AND PARTNERSHIP WORKOUTS

The session focuses on the significant issues that exist when there is disposition of real estate encumbered by debt in excess of its fair market value, or where the property has sufficient value but is unable to currently service its debt obligations. The speakers discuss the basic rules and some creative planning structures which can help mitigate or defer the recognition of income with real estate debt workouts.

Brian J. O'Connor, Esq., Partner, Venable LLP, Washington, D.C.

Steven R. Schneider, Esq., Director, Goulston & Storrs PC, Washington, D.C.

10.30 A.M.

**REFRESHMENT BREAK** 

#### 10.40 A.M.

#### LEGISLATIVE OUTLOOK FOR REAL ESTATE

A top advisor on the Ways & Means Committee tax staff and the top tax counsel at Washington's foremost trade association representing commercial real estate discuss the legislative agenda and outlook for real estate.

E. Ray Beeman, Esq., Tax Counsel and Special Advisor for Tax Reform, Committee on Ways & Means, U.S. House of Representatives, Washington, D.C.

Ryan P. McCormick, Esq., Vice President and Counsel, The Real Estate Roundtable, Washington, D.C.

#### 11.30 A.M.

#### **CREATIVE DEAL STRUCTURES**

This session covers creative real estate deal structures related to transactions involving the formation of joint ventures with appreciated property or built-in loss property, contributions by non-owners (government subsidies, grants, TIFs), recapitalizations, book-ups, book-downs, preserving negative capital accounts, conversion of debt into equity and similar tax driven transactional planning.

Robert G. Gottlieb, Esq., Partner, Venable LLP, Washington, D.C.

Stephen L. Owen, Esq., Partner, DLA Piper LLP (US), Washington, D.C.

12.20-1.15 P.M. LUNCHEON PLATED LUNCH SERVED

#### 115 P.M.

#### **LUNCHEON PANEL: ASK THE EXPERTS**

This session provides an outstanding opportunity for the audience to raise tax questions with a panel of experts.

Robert G. Gottlieb, Esq., Partner, Venable LLP, Washington, D.C.

Brian J. O'Connor, Esq., Partner, Venable LLP, Washington, D.C.

Stephen L. Owen, Esq., Partner, DLA Piper LLP (US), Washington, D.C.

Blake D. Rubin, Esq., Partner, McDermott Will & Emery LLP, Washington, D.C. Steven R. Schneider, Esq., Director, Goulston & Storrs PC, Washington, D.C.

Paul H. Wilner, CPA, Partner, Grossberg Company LLP, Bethesda, MD

#### 2.05 P.M.

#### HANDLING PARTNERSHIP MERGERS AND DIVISIONS

The partnership merger and division rules apply to a broad range of transactions, including not only state law partnership mergers but also many other partnership restructurings and asset transfers. With proper planning, these rules can provide tremendous opportunities to structure transactions in a tax-efficient manner. If overlooked (as they often are), they have the potential to create disaster.

Andrea M. Whiteway, Esq., Partner, McDermott Will & Emery LLP, Washington, D.C.

Jon G. Finkelstein, Esq., Partner, McDermott Will & Emery LLP, Washington, D.C.

#### 3.20 P.M.

**REFRESHMENT BREAK** 

#### 3.35 P.M.

#### **NEW CAPITALIZATION REGULATIONS**

The speakers discuss the details of the new regulations on the treatment of costs to acquire, improve and/or dispose of tangible personal property (the "repair" regulations), and related revenue procedures for taxpayers to change their methods of accounting to comply with the new regulations.

George Manousos, CPA, Partner, PricewaterhouseCoopers LLP, Washington, D.C.

Alexa M. Claybon, Esq., Attorney-Advisor, U.S. Department of the Treasury, Washington, D.C.

#### 4.45 P.M.

**CONFERENCE CONCLUDES** 

#### GENERAL INFORMATION

#### CONFERENCE FEE AND DISCOUNTS

The conference fee of \$1,440 includes tuition, continental breakfast, refreshment breaks, and lunch on both days, the reception on day one, and one set of course materials on a USB flash drive. Register by May 12, 2014, and receive a 15% Early-Bird Discount (\$1,244). If two or more individuals from the same firm register at the same time, each person will qualify for the 20% Team Discount (\$1,152 each). Note: Discount offers may not be combined.

You may register online, by mail, or on-site at the conference. We do not accept faxed registrations or wire transfers as a form of payment. Full and partial waivers of the conference fee based upon financial need are available as well. To request an application, please call (212) 992-3320, fax (212) 995-3653, or e-mail your request to scps.tax@nyu.edu. Invited speakers are pre-registered. To register online for the 20% Team Discount, please call (212) 992-3320 or e-mail scps.tax@nyu.edu for a special discount code. To qualify: Team must be from the same firm and register together. Each team member must register.

To register by mail, complete the registration form and return it with a check or money order payable to New York University. All registrations sent by mail must be received by 12 noon on Tuesday, May 27, 2014 (Eastern Standard Time).

To register on-site, you may pay with check, money order, or credit card. To pay by credit card, all walk-ins will be required to self-register at available kiosks. For faster service, conference attendees should plan to register in advance online at scps.nyu.edu/RETax. To register on-site, visit the NYU-SCPS Registration Desk at The Mayflower Hotel beginning at 8 a.m. on Thursday, May 29, 2014.

#### PRESS BADGES

If your publication plans to cover the NYU-SCPS Federal Real Estate Tax Conference, please e-mail coverage strategy and press credentials to scps.press@nyu.edu.

#### **ELECTRONIC CONFIRMATION**

An automated e-mail confirmation will be sent to the e-mail address provided to NYU-SCPS at the time of registration. Please use an individual e-mail address for each registrant. If a confirmation is not received within two days of online registration submission (allow one-two weeks for registrations sent by mail), please e-mail scps.tax@nyu.edu to request a duplicate copy.

#### **CANCELLATION AND SUBSTITUTION POLICY**

A written request for cancellation must be faxed to (212) 995-3653 or e-mailed to scps.tax@nyu.edu to the attention of: Conference Administration. Requests received by May 14, 2014, will receive a 100% tuition refund less a \$150 cancellation fee. Due to financial obligations incurred by NYU-SCPS, there are no refunds available after May 14, 2014. We are not able to arrange cancellation exceptions or to accept on-site cancellations. If you cannot attend but would like to send someone in your place, please e-mail scps.tax@nyu.edu no later than May 27, 2014.

#### CONFERENCE LOCATION AND ACCOMMODATIONS

The Mayflower Renaissance Washington, D.C. Hotel is a historic landmark and luxury hotel in downtown Washington, D.C.. Located at 1127 Connecticut Avenue NW, the hotel is two blocks north of Farragut Square (one block north of the Farragut North Metro station) and just blocks from the White House, and dining and cultural hot spots. To provide a quality conference at the best possible cost NYU-SCPS has negotiated special room rates and has committed to a block of rooms at the Mayflower Hotel. We ask you to support NYU-SCPS by reserving your sleeping accommodations within the room block. Your support allows us to keep our registration fees reasonable. Single or double occupancy rooms are available at The Mayflower at the NYU-SCPS group rate of \$249. To make your reservation, call (202) 347-3000 and identify yourself as attending the NYU-SCPS tax conference. We urge you to make your hotel and travel plans early to avoid disappointment. Hotel rooms can sell out prior to the cut-off date. These rooms will be held as a block, unless exhausted, until May 2, 2014, at which time they will be released to the general public.

#### CONFERENCE CHECK-IN AND COURSE MATERIALS PICK-UP

The NYU-SCPS Federal Real Estate Tax Conference Registration Desk will open, and materials will be available beginning at 8 a.m. on Thursday, May 29, 2014. Proper photo identification is required for badge retrieval. One set of conference materials on a USB flash drive per paid registrant is provided at time of badging. Badges must be displayed in all public spaces throughout the conference.

#### CONFERENCE MATERIALS

A set of course materials is provided to each registrant. Included in the conference fee, registrants will receive a USB flash drive at the time of check-in containing the course materials. Printed copies of the course materials will be available only upon advance request at an additional fee of \$250. If you wish to have a printed set of materials available at the NYU-SCPS Registration Desk, please indicate this when registering and submit the additional fee of \$250. Printers will not be available at the conference. Please note that materials not provided to NYU-SCPS in advance may be available in hard copy onsite and/or may be e-mailed to registrants after the conference upon request. However, last minute materials will not be on the USB flash drive. If you are unable to attend the conference but would like to receive a copy of the course materials (on a USB flash drive), please send your request to: NYU-SCPS, Federal Real Estate Tax Conference Course Materials Order, 11 West 42nd Street, Suite 428, New York, NY 10036, or call (212) 992-3320; fax (212) 995-3653, or e-mail scps.tax@nyu.edu to reserve your copy. See the Conference Registration Form for further details on how to order course materials.

#### RECORDING DEVICES

The use of tape or digital recorders in meeting rooms is prohibited. Please switch off mobile phones, e-mail devices, etc. upon entering the meeting rooms.

#### SPECIAL NEEDS

Any participant who has special needs (physical or dietary) is encouraged to e-mail scps.tax@nyu.edu or to call the NYU-SCPS Department of Finance and Law Programs at (212) 992-3320 at least two weeks prior to the conference start date to indicate their particular requirement.

#### SPONSORSHIP AND EXHIBIT OPPORTUNITIES

For information on becoming a Conference Sponsor or exhibiting at the conference, please contact Kathleen Costello at (212) 992-3320 or at kathleen.costello@nyu.edu.

#### **CONTINUING EDUCATION CREDIT**

The NYU School of Continuing and Professional Studies (NYU-SCPS) is a recognized leader in professional continuing education. The NYU-SCPS Department of Finance and Law Programs has been certified by the New York State Continuing Legal Education Board as an Accredited Provider of continuing legal education in the State of New York. This conference meets the educational requirements of many organizations and agencies with mandatory CLE/CPE filing requirements. We urge you to contact our office at (212) 992-3320 or at scps.tax@nyu.edu at least 30 days prior to the conference start date to ensure the availability of credit for a specific MCLE state, as we cannot guarantee that credit will be applied for in all cases.

#### **ESTIMATED CONTINUING EDUCATION CREDITS**

14.0 based upon a 60-minute hour 17.0 based upon a 50-minute hour

Except where indicated, CLE credits are in the categories of professional practice/practice management. CLE boards define a credit hour as either 60 minutes or 50 minutes.

Recommended CPE credits are in the following NASBA Field of Study: Taxes. In accordance with the Standards of the National Registry of CPE Sponsors, CPE credits are based upon a 50-minute hour. Please note that not all state boards accept half credits.

#### NASBA



The NYU School of Continuing and Professional Studies Department of Finance and Law Programs is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding

registered sponsors may be addressed to the National Registry of CPE Sponsors through its website: www.learningmarket.org.

Delivery Method: Group-Live. Program Level: Overview. NASBA Field of Study: Taxes. Prerequisite: No prerequisite. Advanced Preparation: No advanced preparation required.

New York and Texas require sponsors to individually register with their states as continuing professional education sponsors; NYU School of Continuing and Professional Studies is a registered sponsor in the State of New York (Sponsor ID# 000493) and the State of Texas (Sponsor ID # 000439).

A certificate of attendance is given to each registrant and validated upon completion of the program. For questions concerning credit hours or approvals, please call (212) 992-3320 or e-mail scps.tax@nyu.edu.

#### REGISTRATION INSTRUCTIONS

#### **ONLINE REGISTRATION**

- Visit scps.nyu.edu/RETax
- · Highly recommended for fastest response
- Automated e-mail confirmation will be sent to the e-mail address provided to NYU-SCPS at the time of registration
- Please use an individual e-mail address for each registrant
- Major credit cards accepted: American Express®, Discover®, MasterCard®, or Visa®

#### OTHER REGISTRATION OPTIONS

Mail: To register by mail, complete the registration form, return it with a check or money order payable to New York University, and mail to the address below. Payment must accompany the registration form. An e-mail confirmation of registration will be sent to the e-mail address provided to NYU-SCPS. Fill out a separate form for each registration. Send to: NYU-SCPS Budget Office, New York University, 7 East 12th Street, 12th Floor, New York, NY 10003, Attention: 2014 Federal Real Estate Tax Conference. All registrations sent by mail must be received by 12 noon on Tuesday, May 27, 2014 (Eastern Standard Time).

On-Site: To register on-site, you may pay by check, money order, or credit card. To pay by credit card, all walk-ins will be required to self-register at available kiosks. For faster service, conference attendees should plan to register in advance online at scps.nyu.edu/RETax. To register on-site, visit the NYU-SCPS Registration Desk at The Mayflower beginning at 8 a.m. on Thursday, May 29, 2014. To register online for the 20% Team Discount, please call (212) 992-3320 or e-mail scps.tax@nyu.edu for a special discount code. To qualify: Team must be from the same firm and must register together. Each team member must register. We do not accept faxed registrations or wire transfers as a form of payment.

For further information regarding administrative policies, such as complaints and refunds, or if you need help registering, please call our conference administrators at (212) 992-3320 or e-mail scps.tax@nyu.edu.



#### REGISTRATION FORM

Online: scps.nyu.edu/RETax

Mail To: NYU-SCPS Budget Office, New York University

7 East 12th Street, 12th Floor, New York, NY 10003 Attention: 2014 Federal Real Estate Tax Conference

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Individual Registration—\$1,440
Early-Bird 15% Individual Discount Registration—\$1,244  To qualify: Your registration must be received by May 12.
□ Team 20% Discount Registration—\$1,152 each To qualify: Team must be from the same organization and register together. Each team member must register.
LUNCHEON TICKETS
Please indicate whether you will attend the luncheons
I will attend the Thursday Luncheon
I cannot attend either Luncheon
Registrants who do not R.S.V.P. to attend the luncheons will be assigned a seat subject to availability.
PRINTED COURSE MATERIALS—Extra Option for an Additional Fee
We are going green; to help defray costs, printed materials are available for an additional \$250. Check here if you want a printed copy of the materials and include the \$250 fee.
Printed Materials for \$250  Included in the conference fee, registrants will receive a USB flash drive at the time of check-in containing the course materials.
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