CLASS SCHEDULE

(1) September 1  Introduction; Basis and Adjusted Basis, including At-Risk

(2) September 8  Ownership of Real Estate – Individuals, Tenancies in Common, Joint Tenancies, Tenancies by the Entireties and General Partnerships (or Joint Ventures)

(3) September 15 Ownership of Real Estate – Limited Partnerships and Limited Liability Companies

(4) September 22 Ownership of Real Estate – Limited Partnerships and Limited Liability Companies (cont’d)

(5) September 29 Ownership of Real Estate – S Corporations

(6) October 6  Ownership of Real Estate – Real Estate Investment Trusts

(7) October 20 Capitalizable Expenditures, Deductible Expenses and Amortizable Expenses, including particularly Interest, Depreciation and Environmental Remediation

(8) October 27 Passive Activity Limitations

Sales, Exchanges and Other Dispositions – “Capital Assets” (including Holding Period)

(9) November 3  Sales, Exchanges and Other Dispositions – The “Dealer”; Installment Sales

(10) November 10  Sales, Exchanges and Other Dispositions – Like-Kind Exchanges and Involuntary Conversions

(11) November 17  The Mortgagor-Mortgagee Relationship, with a focus on Foreclosure, Deeds in Lieu of Foreclosure and Abandonment

(12) November 24  The Landlord-Tenant Relationship

(13) December 1  Sale-Leaseback Transactions and Other Creative Financing
GEORGETOWN UNIVERSITY LAW SCHOOL
TAX PLANNING FOR REAL ESTATE TRANSACTIONS
FALL 2015 SEMESTER

READING SCHEDULE

(1) Chapter 2 (except §§2:9 - 2:19)
(2) Chapters 2 (only §§2:11 - 2:17), 7 and 8
(5) Chapters 2 (only §§2:18 - 2:19) and 10 (only §§10:1 - 10:9)
(6) Chapter 12 (only §§12:1 - 12:14)
(7) Chapters 2 (only §§2:9 - 2:10), 14 and 16 (only §§16:1 - 16:6, 16:12 - 16:15, 16:24, 16:25 - 16:27 and 16:40)
(8) Chapters 13 (except §§13:13 - 13:16), 3 (except §§3:8 - 3:10) and 4 (only §4:4)
(10) Chapters 20 (only §§20:1 - 20:15) and 21 (only §§21:3 - 21:10)
(11) Chapter 22
(13) Chapter 26 (except §26.7)

TEXT: Tax Planning for Real Estate Transactions, by Stefan F. Tucker (Thomson Reuters/West 1989, with latest Supplement)

Suggested supplementary materials include Real Estate Taxation and The Journal of Taxation (both Warren, Gorham & Lamont, Inc.), as well as relevant Tax Management Portfolios of The Bureau of National Affairs, Inc.