

The Education Committee of the Bismarck Mandan Board of REALTORS® brings you...

Three courses on 1031 Exchanges!

Wednesday, June 4 and Thursday, June 5 - Seven Seas

These classes will help you become the expert on this hot topic!

Plus, valuable Lunch-n-Learn sessions!

(lunch provided for a nominal cost)

Classes are only \$50 each!

1031 EXCHANGES FOR REALTORS®

Wednesday, June 4 -| 8:30 – 11:30 AM – 3 CE hrs.



This course will introduce REALTORS® to 1031 exchanges, review the many benefits of such exchanges to REALTORS® and their customers, provide a comprehensive overview of how 1031 exchanges work and provide solid, accurate information that will assist agents and their customers in utilizing the powerful tax strategy under Section 1031 of the Internal Revenue Code.

REVERSE AND CONSTRUCTION EXCHANGES UNDER SECTION 1031

Wednesday, June 4 | 1:30 – 4:30 PM – 3 CE hrs.

Students will gain an understanding of advanced techniques for deferral of gain by conducting reverse and construction exchanges under Section 1031 of the Internal Revenue Code and gain an appreciation for the manner by which real estate investors and dealers can minimize income tax on appreciated assets through key income tax concepts involving form of entity selection, use of deductions and deferral mechanisms.



LIKE KIND REAL ESTATE IN SECTION 1031 EXCHANGES

Thursday, June 5| 8:30 – 11:30 AM - 3 CE hrs.

In this class you'll gain an understanding of the full range of real estate interests ("lesser estates") that may be exchanged without recognition of income under Section 1031 of the Internal Revenue Code.



Instructor: Steve Katkov For over two decades, Steve Katkov has been an attorney, businessman and business advisor to CEOs, entrepreneurs, investors, developers, and real estate professionals. Steve's legal experience includes intellectual property, real estate, banking, tax, and general corporate law. Steve has worked in both private law firms and as in-house counsel for private and public companies on land use, real estate transactional matters, and tax-advantaged investments. He has made over 50 professional presentations, locally and nationally, among diverse audiences of CEOs, business owners, and strategic partners. He is a sought-after speaker for attorneys, accountants, brokers, realtors, financial planners, and other professional groups on business law, Section 1031 exchanges, entrepreneurship, real estate law, and related tax law.

Take in these valuable lunch-n-learn sessions too!

12:00 – 1:00 p.m. – Wednesday, June 4 – Real Estate Taxation

12:00 – 1:00 p.m. – Thursday, June 5 – The Medicare Surcharge Tax on Capital Gains Under Obamacare

1031 Exchange Classes

Wednesday, June 4 and Thursday, June 5 - Seven Seas Inn and Conference Center

Register by June 2 to save your seat!

(Online registration will not be available for these classes.)

Please only check the columns for the courses and lunch sessions that you will be attending, and check the appropriate columns if you'd like to order lunch for the noon sessions. If you find later that you are unable to attend a class for which you are registered, please notify the Board Office so that we can accommodate others who may wish to attend.

Member's Name _____

Email (req'd): _____

Company: _____

Address: _____

Cell Phone: _____

	1031 Exchanges for REALTORS® June 4 8:30- 11:30 \$50	Reverse & Construction Exchanges June 4 1:30-4:30 \$50	Like Kind Exchanges June 5 8:30- 11:30 \$50	Lunch-n-Learn Real Estate Taxation June 4 Noon – 1 p.m. No lunch (free) With lunch, \$15 Payment required		Lunch-n-Learn Medicare Surcharge Tax... June 5 Noon – 1 p.m. No Lunch (free) With lunch, \$15 Payment required	
Sessions you will attend:							

Please include payment to BMBOR for all classes and for meals you may be ordering for the Lunch-n-Learn Sessions. Payment by credit card may be faxed to: **Fax: 223-8746**; mail payments by check to: Bismarck Mandan Board of REALTORS, 318 W Apollo Ave, Bismarck, ND 58503, **or email to** Robyn@bmbor.org.

Credit Card Payment: Card Type: Debit/Credit MC VISA AmEx Discover

Card Number: _____

Expiration: _____

(Online registration will not be available for these classes.)

Register by June 2 to save your seat!