



2013 REGIONAL MEETING AGENDA

- 8:15 – 8:45 am** **Registration and Breakfast**
- 8:45 – 9:00 am** **Welcome and Introductions - FEA Update**
- 9:00 – 9:50 am** **2013 Tax Changes**
An overview of the American Taxpayer Relief Act of 2012 and the new 3.8% Medicare Tax.
- 9:50 – 10:00 am** **Networking Break**
- 10:00 – 10:50 am** **Ethics: Circular 230**
We've all heard about it and many of us have a Circular 230 Disclaimer appended to our emails Is it necessary? We'll discuss what you need to know about it.
- 10:50 – 11:00 am** **Networking Break**
- 11:00 – 11:50 am** **Reverse Exchange Update**
We'll discuss a number of recent Private Letter Rulings regarding reverse exchanges and how they might affect a Taxpayer's planning.
- 11:50 am – 1 pm** **Lunch - A Word from our Sponsors**
- 1:00 – 1:50 pm** **Held for Investment Requirement**
Moore, Goolsby and Reesink are just a few of the recent cases that examined a taxpayer's intent to hold property for investment. We'll look at these cases and also touch on dealer issues.
- 1:50 – 2:00 pm** **Networking Break**
- 2:00 – 2:50 pm** **Our Battle on the Hill**
Things are heating up on the Hill and our Government Affairs Committee is working overtime. We will discuss FEA President Dave Brown's Call to Action, what you need to know and how you can help.
- 2:50 – 3:00 pm** **Networking Break**

3:00 – 3:50 pm

**Building on Land Owned by Taxpayer & Related Party
Issues**

There seems to be a renewed interest in structuring exchanges to allow for building on land owned by a Taxpayer. We'll discuss planning opportunities as well as related party issues.

3:50 – 4:00 pm

Closing Remarks