

Greater Harrisburg



REALTORS® INSTITUTE

Date:

Wednesday, May 5, 2010

Place:

GHAR Office
424 North Enola Drive
Suite 1
Enola, PA 17025

Time:

1:00 p.m. - 4:30 p.m.

*Registration opens
30 minutes before class start
time.*

Cost: \$45.00

REGISTER:

Phone: (717) 364-3205
Fax: (717) 364-3206

MEMBERS ONLY: Register
online at www.ghar.info

SECTION 1031 TAX-DEFERRED EXCHANGES

Instructor: Margaret Mucha McDonnell, CES®

*Approved for 3.5 hours PA Real Estate Continuing Education
Credit for the 2008-2010 cycle*

Section 1031 of the U.S. Internal Revenue Code allows investors to defer capital gains taxes on exchange of like-kind properties. 1031 tax-deferred exchanges hold great advantages for both investors and REALTORS®. Join Margaret Mucha McDonnell, Certified Exchange Specialist (CES®) to learn more on how 1031 tax-deferred exchanges can work for you.

Real Estate Professionals will learn:

- Overview of Internal Revenue Code Section 1031
- General Requirements of a Valid Exchange
- Advanced Exchange Issues
- Basic Tax Consequences of 1031 Exchanges
- Complex Exchange Transactions
- Practical Tips for REALTORS®

**REGISTRATION CLOSSES AT CLASS START TIME AND
YOU MUST BE SEATED AT THAT TIME IN ORDER
TO RECEIVE CREDIT FOR THE COURSE.**

NOTE: At the time a GHAR member registers for a class, he assumes payment responsibility for that class. GHAR members may pay tuition (class fees) at the door. **Non-members must pay at time of registration.** Tuition must be paid in full prior to the start of a class. Tuition payments are refundable if 48 hour cancellation notice is given. If a student leaves after a class begins, no portion of tuition is refunded. Students must have registered, paid for class, and be seated at the advertised class start time in order to be admitted to the class. Late arrivals will not be seated, and will not be entitled to a refund. If the School finds it necessary to cancel the entire course, the full dollar amount of any payment will be promptly refunded. If the School cancels a portion of the course, the unused portion of the tuition may be credited towards a future course or refunded. No portion of the tuition will be refunded after class day begins.

In order to better accommodate your needs, please be sure to notify us in advance, if you have any disability which will require special auxiliary aids and/or services at this event. Payments to the Greater Harrisburg Association of REALTORS® are not deductible as charitable contributions for Federal Income Tax purposes; however, such payments may be deductible as ordinary and necessary business expenses.

Earn your CE credits today. The current cycle ends May 2010!