

Nevada Chapter

Presents

IRS Valuation Symposium - Valuation of Donated Real Estate, Including Conservation Easements and Other IRS Valuation Assignments

DATE: Thursday, September 26, 2019
TIME: Check In: 7:30 am - 8:00 am
Seminar: 8:00 am to 5:00 pm
Lunch (Included-See next page): 11:45 am to 1:00 pm
LOCATION: Hilton Garden Inn Las Vegas Strip South, 7830 S. Las Vegas Blvd, Las Vegas, NV 89123
www.lasvegasstripsouth.hgi.com

DON'T MISS THIS EVENT and WHY YOU NEED TO ATTEND!

IRS Valuation and Chief Counsel will discuss how to qualify as an expert witness for the IRS and much more! Estate & Gift - The "New Non-Lending Assignment" new business for Residential & Commercial appraisers.

Seminar speakers will include appraisers and attorneys from the IRS who will discuss these topics:

- IRS Valuation-Who We are and What We Do
- IRS – Subject Matter Experts- How to Qualify
- Fractional Interest Appraisal- What is needed?
- "New" IRS Regulations 1170A-17 Qualified Appraiser/Appraisal
- Policy Issues - "Abusive Tax Shelters" Conservation Easement Campaign
- Curricular 230 - Why It Matters- Appraiser Penalties

Questions & Answers with the IRS

- Communication as a key element, understanding what is required is critical
- The Law - Federal Tax Code and Regulations related to Real Estate Donations
- Market Analysis/Highest & Best Use
- Responsibilities of Appraiser, Taxpayer, and Charity in completing IRS Form 8283
- Introduction to Estate & Gift, Fractional Interest, Casualty Loss, and Fair Market Rent
- Expert Witness Role Play presentation - Cross Examination/Re-Direct of Expert Witness Real Property Appraiser in Tax Court

DESCRIPTION:

Valuation assignments for the Internal Revenue Service can be challenging, especially with assignments relating to conservation easements. This IRS conservation easement seminar addresses the federal income tax code and regulations pertaining to the valuation and donation of conservation and historic preservation easements, among other types of assignments related to the IRS. Appraisers, Certified Public Accountants, Land Trusts, and Attorneys should all be familiar with these requirements and the recent tax court decisions.

REGISTRATION DEADLINE: The last day to register is September 20, 2019. If space is available, registration will remain open, but late fees will apply.

SEMINAR FEE (on or before September 13, 2019): All registrations - \$185
September 14-26, 2019 - AI Member rate: \$205 / Non-Member rate: \$230

REGISTER EARLY & SAVE!

ENROLLMENT: Enrollment is on a first-come, first served basis. If the event is filled, a waiting list will be retained. The Nevada Chapter reserves the rights to cancel, limit, or reschedule this event if the minimum enrollment level is not reached, and to change faculty assignments and facility locations at any time.

ADA COMPLIANCE: It is the policy of the Appraisal Institute to provide reasonable accommodations for qualified persons with disabilities who are participating in Appraisal Institute educational programs. If you need accommodations to participate because of a disability, please notify us in writing at least two weeks in advance of the program and we will arrange for reasonable accommodation.

CONTINUING EDUCATION CREDIT: The IRS Valuation Symposium-Valuation of Donated Real Estate, Including Conservation Easements and Other IRS Valuation Assignments program is approved for (7) seven hours continuing education credit by:

- Nevada Commission of Appraisers, CE.0009237-A
- Nevada Real Estate Division on behalf of the Real Estate Commission, General CE, SE.1007000-RE
- Nevada Property Tax (Assessor) credit
- Appraisal Institute
- BREAs, 18CP754601326

CANCELLATIONS/REFUNDS: Up to 15 days prior to program start date, a \$25.00 cancellation fee will be applied to all requests for cancellation. Between two and 14 days prior to program start date, a \$50.00 cancellation fee will be applied to all requests for cancellation. Less than two days prior to program start date, no refunds will be given.

ATTENDANCE: The Appraisal Institute enforces attendance requirements mandated by state licensing and certification regulatory agencies. One hundred percent (100%) attendance is required for all Appraisal Institute education programs. This follows AQB minimum criteria requirements.

NOTE: The Chapter reserves the right to cancel, limit, or reschedule the seminar and to change faculty assignments and facility location at any time; therefore, prospective students should confirm their registration prior to making any non-refundable airline reservations. The Appraisal Institute, Nevada Chapter is not responsible for students' non-refundable airline reservations or other travel costs.

ENROLLMENT APPLICATION

IRS VALUATION SYMPOSIUM

NAME: _____

ADDRESS: _____

PHONE: _____ E-MAIL: _____

FEE ENCLOSED: \$ _____ CHECK NO. _____

OR CHARGE CREDIT CARD: NAME ON CARD _____

BILLING ADDRESS _____

CARD TYPE (Please circle) Visa MasterCard American Express

CARD NO.: _____ EXP. DATE: _____ CCV: _____

- If paying by check, please make your check payable to "Nevada Chapter of the Appraisal Institute". Mail your check along with this completed application to Nevada Chapter of the Appraisal Institute, 2251 N. Rampart Blvd., #1495, Las Vegas, NV 89128
- If paying by credit card, mail this completed application to the above address, or email to tina@ainevada.org.
- Questions? E-mail tina@ainevada.org, or call (702) 838-8489.

To register online: www.myappraisalinstitute.org/education/Nevada/

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The content of this Program, including but not limited to any written materials and presenter comments, does not represent the viewpoint of the Appraisal Institute (defined as including but not limited to, the national organization, its Regions, Chapters, members, candidates, affiliates and staff) unless formally adopted by the national Board of Directors. Further, the Appraisal Institute has not peer-reviewed or approved the content of the Program and does not warrant the accuracy or timeliness of the content of the Program. The content of the Program is subject to court decisions and local, state and federal laws and regulations and any such revisions of such laws and regulations.

This Program is presented with the understanding that the Appraisal Institute is not engaged in rendering legal, accounting or other professional advice or services. Nothing in the Program is to be construed as the offering of such advice or services. If expert advice or services are required, attendees and readers are responsible for obtaining such advice or services from appropriate professionals.