



Beutler Exchange Group, LLC

What's In/What's Out in 1031

Toija Beutler, Attorney
Beutler Exchange Group, LLC

1. **IN/OUT** **1031 Exchanges – Real estate, only**
2. **IN** **Opportunity Funds/Zones**
3. **IN** **Improvement Exchanges**
4. **IN** **Improvements to Related Party-Owned Property**
 - PLR 201408019 (Feb. 21, 2014)
5. **IN** **Reverse Exchanges**
 - PLR 201416006 (April 18, 2014)
 - Estate of George H. Bartell Jr. et al. v. Commissioner, 147 TC 5 (2016)
 - IRS Non-acquiescence, AOD 2017-06
6. **OUT** **Drop and Swap**
 - Partnership Tax Return – Question 14
 - Aggressive Tax Strategy – Tax Preparer Penalties
 - California Franchise Tax Board Audits
7. **IN** **Swap and Drop**
 - In the Matter of the Consolidated Appeals of: Rago Development Corporation, et al, CBE Date Issued 06-23-2015
 - ODR v. Marks (Or TC 2009) 20 OTR 35
8. **IN** **Delaware Statutory Trusts (DST's)**
9. **OUT** **Buying from a Related Party**
 - Teruya Brothers Ltd. v. Commissioner, (9th Cir 2009) 580 F.3d 1038
 - Ocmulgee Fields, Inc. v. Commissioner, (11th Cir 2010) 316 F.3d

1360

- The Malulani Group, Limited and Subsidiary v. Commissioner, T.C. Memo 2016-209 (11/16/16) (9th Cir. Unpublished Opinion, June 2019)

10. OUT

Second homes/Personal Use Properties

- Goolsby v. Commissioner, T.C. Memo 2010-64 (4/1/10)
- Rev Proc 2008-16
- Reesink v. Commissioner, T.C. Memo 2012-118 (2012)

11. OUT

Flips

- Rev Proc 2008-16

12. IN

Determining Principal Use of Aircraft

- IRS CCA 201605017

13. OUT

Dealer Status

- Boree v. Commissioner, T.C. Memo 2014-85 (5/12/2014)
- Allen v. USA (USDC ND CA) (May 28, 2014)

14. IN/OUT?

Development Projects

15. IN

Fair Market Rent

- Adams v. Commissioner, T.C. Memo 2013-7 (2013)
- Johnson v. C.I.R., 2014 WL 2965410 (MN Tax Ct., 6/20/2014)

16. OUT

Do-It-Yourself Exchange Fails

- Crandall et al. v. Commissioner, T.C. Summ. Op. 2011-14 (2/15/11)

17. OUT

Son as QI fails

- Frank J. Blangiardo v. Commissioner, T.C. Memo, 2014-110 (6/9/2014)

18. IN

Audits

- Identification Process and Requirements
- California Franchise Tax Board
- Oregon audits

7.3.19