

## ***Curriculum Vitae***

2001 Marcus Avenue, Ste. N15  
Lake Success, NY 11042

**David L. Silverman J.D., LL.M.**

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(516) 410-6500(m)

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### **CURRENT POSITION**

**Law Offices of David L. Silverman**

[www.nytaxattorney.com](http://www.nytaxattorney.com)

1992- present  
Lake Success, NY

My law office is a boutique firm serving Long Island and NYC. With over 25 years of private practice and large Manhattan law firm experience following legal education in the most prestigious law schools, we routinely handle complex legal and tax matters. Our practice includes Federal and NYS income and estate taxation; tax litigation in federal and NYS courts and administrative tribunals; Article 78 proceedings; wills, trusts and probate; contested will and trust matters; estate tax planning; post-mortem estate tax planning and litigation; trust decanting; asset protection trusts; taxation of real estate transactions including like kind exchanges; international taxation and FBAR matters; tax opinion letters and IRS ruling requests; asset protection trusts; prenuptial agreements; and tax planning for divorce.

### **EDUCATION**

**New York University School of Law**

LL.M. in Taxation, 1991

**Columbia University School of Law**

J.D., 1989

**University Libré de Bruxelles Faculté de Médecine**

Medicine (no degree)1979-80

**New York University**

B.A. Political Science, Biology, 1979

### **COURT ADMISSIONS**

Licensed to practice in all New York State Courts  
U.S. District Courts in the Southern and Eastern Districts  
United States Tax Court, Washington, D.C.

### **BAR ADMISSION**

New York

1990

## LEGAL EXPERIENCE

### **Law Offices of David L. Silverman**

[www.nytaxattorney.com](http://www.nytaxattorney.com)

**1991- present**

*Lake Success, NY*

The office is a boutique firm serving Long Island and NYC. With over 25 years of private practice and large Manhattan law firm experience following legal education in the most prestigious law schools, we routinely handle complex legal and tax matters. Our practice includes Federal and NYS income and estate taxation; tax litigation in federal and NYS courts and administrative tribunals; Article 78 proceedings; wills, trusts and probate; contested will and trust matters; estate tax planning; post-mortem estate tax planning and litigation; trust decanting; asset protection trusts; taxation of real estate transactions including like kind exchanges; international taxation and FBAR matters; tax opinion letters and IRS ruling requests; asset protection trusts; prenuptial agreements; and tax planning for divorce.

### **Pryor Cashman, LLP**

*Tax and Trusts & Estates Senior Associate*

**2000-2001**

*New York, NY*

### **Soberman & Rosenberg, LLC**

*Of Counsel, Tax and Trusts & Estates*

**2003-Present**

*Lake Success, NY*

### **Meltzer Lippe, LLP**

*Of Counsel, Tax and Trusts & Estates*

**2003**

*Mineola, NY*

## **AREAS OF PRACTICE**

### **Tax Planning & Tax Litigation**

Federal & NYS Income Tax Planning  
Federal & NYS Tax Litigation  
U.S. Tax Court & District Court Litigation  
NYC & NYS Administrative Tax Litigation  
Criminal, Sales, & Employment Tax  
Expert Witness Testimony  
IRS Private Letter Ruling

### **Wills, Trusts & Probate**

Wills, Inter Vivos, & Testamentary Trusts  
Probate and Estate Administration  
Contested Estates; Trust Accountings  
Grantor & Nongrantor Trusts  
Trust Amendment & Decanting  
Gift & Estate Tax Return Audits  
Trust & Fiduciary Litigation\_

### **Appellate Practice**

New York State Appellate Litigation  
New York State Tax Appeals  
Appellate Briefs in Tax & Civil Matters

### **Taxation of Real Estate**

Section 1031 Like Kind Exchanges  
Installment Sales of Real Estate  
Delaware Statutory Trusts  
Tenancies in Common

### **Business Planning & Agreements**

Partnership & LLC Agreements  
Private Letter Ruling Requests  
Tax Opinion Letters  
U.S. International Taxation; FBAR Matters  
Corporate & Partnership Tax Planning  
Buy-Sell Agreements; Business Succession  
Incentive Stock Options

### **Civil & Commercial Litigation**

NYS Trial & Appellate Litigation  
Business & Commercial Litigation  
Restraining Orders & Injunctions  
Declaratory Judgment Actions  
Article 78 Proceedings; Injunctions  
NYS & NYC Administrative Proceedings

### **Estate Planning & Asset Protection**

Federal & NYS Estate Tax Planning  
Sales to Grantor Trusts; GRATs, QPRTs  
Gifts & Sales of LLC and FLP Interests  
Prenuptial Agreements; Divorce Planning  
Post-Mortem Tax Planning  
Social Security & Retirement Planning

### **Employment Law Litigation**

Title VII Employment Discrimination  
United States EEOC Proceedings  
NYC OATH Hearings

## **LITIGATION EXPERIENCE**

- Federal: Tax Litigation in Federal District Court  
Tax Litigation in the United States Tax Court  
Title VII Employment Discrimination Litigation in Federal District Court  
Title VII Employment Discrimination Proceedings in EEOC
- New York: Appellate Litigation (Motions for Leave) to Court of Appeals  
Appellate Tax Litigation in Third Department  
Appellate Civil Litigation in First and Second Departments  
Tax Litigation in All New York State Administrative Tribunals  
Tax Litigation in New York Supreme Courts  
Article 78 Litigation in New York Supreme Courts  
Declaratory Judgments Actions in New York Supreme Courts  
Commercial Litigation in New York Supreme Courts  
Fiduciary Litigation in New York Surrogates Courts  
Contested Will Proceedings in New York Surrogates Courts  
Guardianship Proceedings in New York Surrogates Courts  
Personal Injury Litigation in New York Supreme Courts
- New York City: Administrative Proceedings in Office of Administrative Trials and Hearings  
Administrative Proceedings in NYC Employees Retirement System (NYCERS)

## **CONTINUING EDUCATION PROVIDER**

Mr. Silverman has been licensed by the State of New York Department of Education, State Board For Public Accountancy, Albany, New York, to provide Continuing Education Credits to Certified Public Accountants, since 2007. In that capacity, David has lectured extensively to Certified Public Accountants in many areas of involving income and fiduciary Taxation, tax litigation, and trusts and estates. License Number 002172.

2007- Present

## ***TAX NEWS & COMMENT***

1992-Present

*Tax News & Comment* is a tax journal written principally for accountants and tax professionals. The publication and its articles, as well as treatises published, appear on the firm website, [nytaxattorney.com](http://nytaxattorney.com). *Tax News & Comment* has been in continuous publication since 1992, and circulates in both print and email format to over 4,000 accountants, associates, and other professionals in New York.

### **TREATISE**

*Like Kind Exchanges of Real Estate Under IRC Section 1031* (©2013 Law Offices of David L. Silverman) is a comprehensive 200 page treatise on the subject of tax-deferred exchanges under Internal Revenue Code Section 1031. The treatise is considered an authoritative work on the subject. Last revised in 2013, the treatise is published in PDF format on the firm website, [nytaxattorney.com](http://nytaxattorney.com), and can be accessed either by entering a search, or by copying the following link:

<https://nytaxattorney.files.wordpress.com/2013/04/january-1-revised-lke-treatise.pdf>

### **SPEAKING ENGAGEMENTS**

Mr. Silverman was invited to speak to tax professionals at the Long Island Tax Professional Association Symposium in April 2013, co-sponsored by the Internal Revenue Service. His treatise on like-kind exchanges (“*Like Kind Exchanges of Real Estate Under IRC § 1031*”) is widely recognized as an authoritative work on the subject. David has also lectured at many other venues, including other lectures for the New York State Society of Certified Public Accountants, at HSBC and other financial entities, and before other groups over his professional career.

### **CONFERENCES ATTENDED**

Heckerling Tax and Estate Planning Conference,  
University of Miami School of Law, Orlando, Florida

1995-Present  
(Regular Attendee)

Wachovia Like-Kind Exchange Conference  
Texas, Arizona, California

2005-Present  
(Frequent Attendee)

## **PROFESSIONAL AFFILIATIONS**

New York State Bar Association (2010-Present)  
American Bar Association, Associate Editor, Tax Newsletter (1993-2005)  
Nassau County Bar Association, Tax Law Committee (Lecturer) (1993- 2000)  
Bd. of Directors & Treasurer, NY Virtuosi Chamber Symphony Orchestra (2000 - 2007)

## **COMPREHENSIVE PAPERS**

A Journey Through IRC Section 199A: Wasn't the Code To Be Simplified? July 2019,  
nytaxattorney.com

Creating and Maintaining Flexibility in Wills and Trusts, May, 2017, nytaxattorney.com

Post-Mortem Estate & Income Tax Planning, October, 2016, nytaxattorney.com

The Evolution of Trusts in American Jurisprudence, March, 2015, nytaxattorney.com

Income Taxation of Nongrantor Trusts, April, 2014, nytaxattorney.com

U.S. Income Taxation of Foreign Trusts: Throwback Rule, May, 2014,  
nytaxattorney.com,

Is There a Limit to Disregarding Disregarded Entities, February, 2014,  
nytaxattorney.com

Challenging the Account of a Trust Fiduciary, February, 2014, nytaxattorney.com

Tax and Legal Issues Arising in Connection With the  
Preparation of the Federal Gift Tax Return, Form 709, April, 2013, nytaxattorney.com

Income Taxation of Grantor Trusts, October, 2013, nytaxattorney.com

Probate, October, 2013, nytaxattorney.com

Use of Disclaimers in Pre and Post-Mortem Estate Planning, February, 2013, nytaxattorney.com

New York State Tax Litigation, April, 2011, nytaxattorney.com

Income Tax Planning for New York Trusts, October 2012, nytaxattorney.com

Tax and Non-Tax Issues Involving Irrevocable Trusts, October, 2012, nytaxattorney.com

Estate Planning in 2010, July, 2010, nytaxattorney.com

Article 78 Review of Tax Appeals Tribunal, July, 2010, nytaxattorney.com

Installment Sales in Real Estate Transactions, 2009, nytaxattorney.com

## ARTICLES

### 2019

A Journey Through IRC Section 199A: Wasn't the Code to be Simplified? July 2019, *Tax News & Comment*.

IRS & NYS DTF Matters: Recent Developments: Mnuchin Implores Congress to Act on Entitlement Programs; *Tax News & Comment*

Planning After Repeal of Alimony Deduction, July 2019, *Tax News & Comment*

When in Doubt: Get a Ruling, July 2019, *Tax News & Comment*

From The Courts: Supreme Court Holds Doctrine of Sovereign Immunity Bars Taxpayer's Lawsuit in Nevada Against California Tax Board For Tortious Conduct, July 2019, *Tax News & Comment*

### 2017

Social Security: Blueprint of Benefits and Strategies, April 2017, *Tax News & Comment*.

Taxation of Incentive Stock Options, Nonqualified Stock Options, and Restricted Stock, April 2017, *Tax News & Comment*.

IRS & NYS DTF Matters—Recent Developments & 2016 Regs. & Rulings of Note, April 2017,  
*Tax News & Comment*.

From Federal Courts, NYS Courts & Tax Tribunals, April 2017, *Tax News & Comment*.

President Trump Proposal For Historic Tax Reform Hinges on Republican Unity, April 2017,  
*Tax News & Comment*.

Tax Court Sanctions Non-Safe-Harbor Reverse Exchange Citing Ninth Circuit Decisional Law,  
April 2017, *Tax News & Comment*.

## **2016**

Like Kind Exchanges Alive and Well: An Update, May 13, 2016, *Tax News & Comment*.

Creating and Maintaining Flexibility in Wills and Trusts, May 13, 2016, *Tax News and Comment*.

Escaping the Quandary Posed by Unreported Foreign Accounts, May 13, 2016, *Tax News and Comment*.

From Federal and NYS Courts: Recent Developments & 2015 Decisions of Note, May 13, 2016, *Tax News & Comment*.

From Washington & Albany – Current Election Probabilities; Tax Plans of Trump and Clinton, May 13, 2016, *Tax News & Comment*.

Escaping the Quandary Posed by Unreported Foreign Accounts, May 13, 2016, *Tax News & Comment*.

IRS & NYS DTF Matters: Recent Developments & 2015 Regs. & Rulings of Note, May 2016, *Tax News & Comment*.

From Federal Courts NYS Courts & Tax Tribunals— Recent Developments & 2015 Decision of Note, May 2016, *Tax News & Comment*.

Current Election Probabilities; Tax Plans of Trump and Clinton, May 2016, *Tax News & Comment*.

## **2015**

Income & Estate Tax Planning in 2015, March 2015, *Tax News & Comment*.



The Evolution of Trusts in American Jurisprudence, March 2015, *Tax News & Comment*.

IRS & NYS DTF Matters: Recent Developments 2015 Regs. & Rulings of Note, May 13, 2016, *Tax News & Comment*.

IRS & NYS DTF Matters; Recent Developments & 2014 Regs. And Rulings of Note, February 18, 2015, *Tax News & Comment*.

IRS & NYS DTF Matters: Recent Developments & 2014 Regs & Rulings of Note, March 2015, *Tax News & Comment*.

From Federal Courts; NYS Courts & Tax Tribunals—Recent Developments & 2014 Decisions of Note, March 2015, *Tax News & Comment*.

Private Letter Ruling Requests, March, 2015, *Tax News & Comment*.

Federal Tax Litigation, March 2015, *Tax News & Comment*.

## **2014**

Income Taxation of Non-grantor Trusts, April 8, 2014, *Tax News & Comment*.

NYS Estate, Gift & Trust Tax Update, August 2014, *Tax News & Comment*.

Taxation of Foreign Non-grantor Trusts: Throwback Rule, August 4, 2014, *Tax News & Comment*.

Challenging the Account of a Trust Fiduciary, February 2014, *Tax News & Comment*.

Like Kind Exchanges in 2014: An Oasis of Income Tax Tranquility, February 16, 2014, *Tax News & Comment*.

Avoiding Boot Gain in Like Kind Exchanges, August 4, 2014, *Tax News & Comment*

Rev. Rul. 85-13: Is There a Limit to Disregarding Disregarded Entities?, February 16, 2014, *Tax News & Comment*.

August Comment: NYS Estate, Gift & Trust Tax Update, August 4, 2014, *Tax News & Comment*.

Washington: New Taxes Arrive; Governor Cuomo: NY Taxes Too High, February 2014, *Tax News & Comment*.

Recent Developments & 2013 Regs. & Rulings of Note, February 2014, *Tax News & Comment*.

Recent Developments & 2013 Decisions of Note, February 2014, *Tax News & Comment*.

Second Federal Court Orders IRS to Explain Missing Emails, August 2014, *Tax News & Comment*.

Court of Appeals Voids Tax Appeals Tribunal Residency Test as Lacking “Rational Basis.”  
August 2014, *Tax News & Comment*.

New York: Perils of Being A Rich State In The Federal System–2015 Fiscal Year Tax Proposals of President Obama, August 2014, *Tax News & Comment*.

### **2013**

Elder Law Planning: Deciphering the Puzzle, February 14, 2013, *Tax News & Comment*.

2012 Treasury Report on Social Security & Medicare, May 3, 2013, *Tax News and Comment*.

IRS Ruling Provides Basis for Asset Protection Trust in Nevada, May 3, 2013, *Tax News and Comment*.

Elder Law Planning: Deciphering the Puzzle, February, 2013, *Tax News & Comment*.

Tax Planning for Divorce, October 4, 2013, *Tax News & Comment*.

Probate, October 2013, *Tax News & Comment*.

Peering Through the Legal Prism: When Asset Protection Becomes Fraudulent, May 5, 2013,  
*Tax News & Comment*.

Use of Disclaimers in Pre and Post-Mortem Estate Planning, February 22, 2013, *Tax News & Comment*.

Analysis of Recent Fiduciary Decisions in Surrogates Court, May 2013, *Tax News & Comment*.

2010 Like King Exchange Decisions and Rulings, April 2, 2013, *Tax News & Comment*.

Reverse Exchange Under Rev. Proc. 2000-37, October 2013, *Tax News & Comment*.

Appealing a Determination of the Tax Appeals Tribunal, April 8, 2013, *Tax News & Comment*.

Recent Developments, Taxpayer Advocate Issues 2014 Report, October 2013, *Tax News & Comment*.

Supreme Court Declares Defense of Marriage Act Unconstitutional, October 2013, *Tax News & Comment*.

Second Term Blues Visit President Obama, October 2013, *Tax News & Comment*.

2012 Reg., Rulings & Pronouncements of Note, February 2013, *Tax News & Comment*.

2012 Gift & Estate Tax Decisions of Note, February 2013, *Tax News & Comment*.

Portability of Estate Tax Exclusion: Did Congress Guild the Lily? February 2013, *Tax News & Comment*.

2012 Taxpayer Relief Act: Tax Outlook for 2013, February 2013, *Tax News & Comment*.

Portability of Estate Tax Exclusion – Did Congress Guild the Lily?, April 2, 2013, *Tax News & Comment*.

Tax Planning for Divorce, May 2013, *Tax News & Comment*.

Executor and Trustee Commissions Under NY EPTL, May 3, 2013, *Tax News & Comment*.

Income Taxation of New York Trusts, July 14, 2013, *Tax News & Comment*.

Taxation of Grantor Trusts, September 13, 2013, *Tax News & Comment*.

Income Taxation of Grantor Trusts, October 2013, *Tax News & Comment*.

From Federal Courts, NYS Courts & NYS Tax Tribunals: Recent Developments & 2013 Decisions of Note, February 16, 2014, *Tax News & Comment*.

Elements of New York Criminal Tax Fraud, May 3, 2013, *Tax News & Comment*.

State Individual Income Tax Rates, April 2, 2013, *Tax News & Comment*.

## **2012**

“Portability” of Spousal Exclusion Useful But No Substitute for Planning, April 2012, *Tax News & Comment*.

Gain, Loss and Depreciation Issues in Like Kind Exchange, October 9, 2012, *Tax News and Comment*.

Marshaling Estate Assets, May 12, 2012, *Tax News & Comment*.

Legal Basis for Seeking Abatement of New York State Tax Penalties, August 15, 2012, *Tax News & Comment*.

2011 Regs., Rulings & Pronouncements of Note, April 2012, *Tax News & Comment*.

2011 Gift & Estate Tax Decisions of Note, April 2012, *Tax News & Comment*.

Tax Outlook for 2012 As Bush Era Tax Cuts Set to Expire, April 2012, *Tax News & Comment*.

Tax Court Defies IRS: Expands Use of Defined Value Clauses, October 9, 2012, *Tax News & Comment*.

Historic Changes in Tax Law Appear Imminent, October 2012, *Tax News & Comment*.

Income Tax Planning For New York Trusts, October 2012, *Tax News & Comment*.

Tax and Non-Tax Issues Involving Irrevocable Trusts, October 2012, *Tax News & Comment*.

## **2011**

The Decedent's Last Will: A Final Profound Statement, August 2011, *Tax News & Comment*.

Post Mortem Estate & Income Tax Planning, April 2011, *Tax News & Comment*.

Litigating in the NYS Division of Tax Appeals, April 2011, *Tax News & Comment*.

Peering Through the Legal Prism: When Asset Protection Becomes Fraudulent, August, 2011.

2011 Federal & New York Tax Planning & Analysis, April 2011, *Tax News & Comment*.

Era of Preferential Capital Gains Rates Ending?, August 2011, *Tax News & Comment*.

2010 Estate & Gift Regs, Rulings and Pronouncements of Note, April 2011, *Tax News & Comment*.

2010 Gift & Estate Tax Decisions of Note, April 2011, *Tax News & Comment*.

Voluntary Reporting Program for Foreign Accounts Ending August 31, August 2011, *Tax News & Comment*.

Supreme Court Finds Medical Residents Not “Students” for Purposes of FICA Withholding,  
August 2011, *Tax News & Comment*.

Succeeding in Exchanges With Related Parties, April 2011, *Tax News and Comment*.

August Comment – Deferred Exchanges Under the Regulations, July 27, 2011, *Tax News and Comment*.

Deferred Exchanges Under the Regulations, August 2011, *Tax News and Comment*.

## **2010**

Supplemental Needs Trusts, April 4, 2010, *Tax News & Comment*.

Marital Deduction Planning, June 2010, *Tax News & Comment*.

Gift Planning in 2010, June 2010, *Tax News & Comment*.

Avoiding Liability Risks of Single-Member LLCs, March 26, 2010, *Tax News & Comment*.

Use of Disclaimers in Pre and Post-Mortem Estate Planning, March 28, 2010, *Tax News & Comment*.

General Power of Appointment Can Neutralize Estate Tax, March 24, 2010, *Tax News & Comment*.

Tax Planning for Divorce: Part II, March 15, 2010, *Tax News & Comment*.

Defeating the Right of Election in EPTL § 5-1.1-A, March 25, 2010, *Tax News & Comment*.

Prenuptial Agreements, April 14, 2010, *Tax News & Comment*.

Trust May Compliment Prenuptial Agreement, March 25, 2010, *Tax News & Comment*.

Installment Sales of Assets to Grantor Trusts, March 25, 2010, *Tax News & Comment*.

Installment Sales of Assets to “Defective” Grantor Trusts, March 29, 2010, *Tax News & Comment*.

Installment Sale Reporting of Deferred Exchange Boot, March 24, 2010, *Tax News and Comment*.

Refinancings Before and After § 1031 Exchanges, archived pre-2010, *Tax News and Comment*.

Income Taxation of New York State Trust, April 2012, *Tax News & Comment*.

Modifying or “Decanting” Irrevocable Trusts: New York’s Decanting Statute Annotated, April 2012, *Tax News & Comment*

New York’s Revised Decanting Statute Under EPTL §10-6.6, October 9, 2012, *Tax News & Comment*.

Tax and Non-Tax Issues Involving Irrevocable Trusts, October 9, 2012, *Tax News & Comment*

NYS Department of Taxation and Finance Announces It Will Allow Separate QTIP Election, March 28, 2010.

New Carryover Basis Rules; Section 2053 Final Regs., June 2010, *Tax News & Comment*  
Tax Court Holds Single Member LLC Not Ignored for Gift Tax Purposes, March 23, 2010, *Tax News & Comment*.

Winning a Sales Tax Dispute in the Division of Tax Appeals, April 17, 2010, *Tax News & Comment*.

Northern District Finds Successive Tax Penalties Imposed by NYS-AG and NYS-DTF to be Unconstitutional, June 2010, *Tax News & Comment*.

Attorney-Client and Tax Practitioner Privileges, March 26, 2010, *Tax News & Comment*.

Attorney-Client Privilege in Tax Disputes, March 25, 2010, *Tax News & Comment*

House Passes \$56 Billion “Tax Extenders” Bill, June 2010, *Tax News & Comment*.

Delaware Asset Protection Trusts Eclipse Offshore Entities, March 26, 2010, *Tax News & Comment*.

Defeating a Will Contest, March 26, 2010, *Tax News & Comment*.

Supplemental Needs Trusts, April 4, 2010, *Tax News & Comment*.

Importance of Trusts In Estate Planning & Asset Protection, March 25, 2010, *Tax News & Comment*.

### **Pre-2010**

Lead Trusts Thrive in Low Interest Rate Environment, archived pre-2010, *Tax News & Comment*.

Buy-Sell Agreements, archived pre-2010, *Tax News & Comment*.

Asset Sales to Grantor Trusts Discussed at ABA (June 2000), archived pre-2010, *Tax News & Comment*

Delaware Dynasty Trusts, archived pre-2010, *Tax News & Comment*.

Revision of New York Power of Attorney Law Takes Effect, March 23, 2010, *Tax News & Comment*.

Asset Sales to Grantor Trusts: Antidote to New Estate Tax?, June 25, 2010, *Tax News & Comment*.

Itemized Deductions, archived pre-2010, *Tax News & Comment*.

Electing S Corporation Status, archived pre-2010, *Tax News & Comment*.

Tax and Estate Planning with S Corporations, archived pre-2010, *Tax News & Comment*.

Estate Tax Reform: New York Joins Sunbelt States, archived pre-2010, *Tax News & Comment*.

Amortization of Good Will Under IRC Sec. 197, archived pre-2010, *Tax News & Comment*.

Tax Appeals Tribunal Rejects Division's Methodology as Lacking Rational Basis, archived pre-<https://nytaxattorney.files.wordpress.com/2017/03/april-2017.pdf>2010, *Tax News & Comment*.

Tax Refund Litigation, archived pre-2010, *Tax News & Comment*.

Imposition of IRS Accuracy Related Penalties, archived pre-2010, *Tax News & Comment*.

Calculation of Federal Estate Tax Liability, archived pre-2010, *Tax News & Comment*.

Minimizing the Impact of the Alternative Minimum Tax, archived pre-2010, *Tax News & Comment*.

Consumption Taxes, archived pre-2010, *Tax News & Comment*.

Deductibility of Business Expenses, archived pre-2010, *Tax News & Comment*.

Substantiation Required for Charitable Contributions, archived pre-2010, *Tax News & Comment*.

Home Office Deductions, archived pre-2010, *Tax News & Comment*.

Depreciation Recapture, archived 2010, *Tax News & Comment*.

Tax-Exempt Entities, archived pre-2010, *Tax News & Comment*.

Charitable Gifts: Tax Benefits & Reporting Requirements, archived pre-2010, *Tax News & Comment*.

Deductibility of Medical Expenses, archived pre-2010, *Tax News & Comment*.

Reverse Exchanges, archived pre-2010, *Tax News & Comment*.

Reporting Like Kind Exchanges, archived pre-2010, *Tax News & Comment*.

Gain, Loss, Basis & Debt Issues in Like-Kind Exchanges, archived pre-2010, *Tax News and Comment*.

Determining Whether Exchange Property is of "Like Kind", archived pre-2010, *Tax News and Comment*.

Preserving Exchange Treatment When One Partner Wants Cash, archived pre-2010, *Tax News and Comment*.

Recent Rulings Expand Scope of Like-Kind Exchanges, archived pre-2010, *Tax News and Comment*.

Extracting Tax-Free Cash in a Tax-Free Exchange, archived pre-2010, *Tax News and Comment*.

Reclassification of Real Property in §1031 Exchanges, archived pre-2010, *Tax News and Comment*.

Qualified Personal Residence Trusts (QPRTs), archived pre-2010, *Tax News & Comment*

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