

# LAW 3224: Tax Plan Real Est Devel

**\*\*LLM Course For Students in Joint JD/LLM Program\*\*** Prerequisites: Taxation of Real Estate Transactions, Partnership Taxation Effect of income taxes on developing and operating real estate, various entities for the ownership and development of real estate, syndications, problems of the developer, financing techniques, pre-opening expenditures, avoiding dealer status, avoiding tax on disposition, the rehabilitation credit, charitable easements, developing low income housing, condominiums and time share projects (including impact of at-risk, passive loss limitations and the pass-through of credits).

**Credits:** 2.0