

Practical Guide to Real Estate Taxation 2017 CCH Tax Spotlight



BOOK DETAILS

- Author : David F. Windish
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BOOK SYNOPSIS

Practical Guide to Real Estate Taxation is CCH's highly successful practical guide to the federal tax consequences of real estate ownership, operations and activities. This updated Sixth Edition is the most accessible and affordable reference available for all tax, real estate and investment professionals who need to know the tax ramifications and underpinnings of real estate investment. Recent regulations, tax rates and rulings are reflected throughout, along with other developments impacting the taxation of real estate. Practical Guide to Real Estate Taxation begins by analyzing the tax basis of real estate and then offers a comprehensive discussion of the forms of ownership with comparative benefits and pitfalls of the differing types. Mortgages, at-risk rules, interest and other financial issues are thoroughly covered. Activities involved once ownership is established are then discussed, including rental/leasing arrangements, tenants rent deduction, landlords income, lease acquisition and cancellation, leasehold improvements, and investment credit considerations. The book thoroughly examines the actual operation of real estate, including coverage of operating expenses and taxes, mixed-use residences, startup expenses and real estate taxes, plus guidance on additions and improvements, depreciation, development and related issues. An in-depth focus on passive activity loss rules is included, as well as a separate section analyzing homeowner issues. Finally, the disposition of real estate is covered, along with a special discussion dealing with securitized real estate investments. ABOUT THE AUTHOR: David F. Windish is a tax attorney and consultant. He has served as instructor of tax-advantaged investments at the NY Institute of Finance, instructor of business law at the U.S. Merchant Marine Academy, and adjunct professor at George Mason University. He has also served as executive editor for Tax Analysts and managing editor for CCH's Business Strategies Guide. Mr. Windish is the author of Tax Advantage Investments and Investors Guide to Limited Partnerships, both published by the New York Institute of Finance. He is a graduate of Rutgers University Law School and the NY University School of Law, Graduate Division.

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