

Marketing Highlights Real Estate Professional's Tax Guide 2025-2 Edition (WINTER)

New features and recent developments included in this Winter 2025–2 edition include:

- Updated sections regarding tax aspects of lease in/lease out transactions, deductibility of loan interest, and abandonment of partnership interests;
- New sections on land preparation costs, nondeductible expenses, acquisition or abandonment of secured property, and loss deduction of worthless property;
- Case study regarding contributions for conservation purposes and capital gain benefits.