2026-2027 Edition Highlights

Tax Aspects of Real Estate Investments offers in-depth coverage of complex real estate tax problems. The publication is a valuable reference for structuring a sole proprietorship, a joint venture, a limited partnership, a Real Estate Investment Trust (REIT), workouts, debt restructuring, bankruptcy, foreclosure, or recapture.

Updates in this 2026-2027 Edition include:

- Return of Realty Investments—Tax Rates—Overview of Rate Changes—Generally (§ 1:21)
- Return of Realty Investments—Tax Rates—Individual Tax Rates—Cost of living bracket increases (§ 1:27)
- Return on Realty Investments—Tax Rates—Capital Gains and Dividends—Passthrough entities (§ 1:37)
- Taxable Corporations—Taxation—Reorganizations (§ 3:18)
- Real Estate Investment Trusts—REIT Qualification Requirements—In General—Distributions (§ 3:65)
- Executive Summary of REIT Taxation Rules and Up-REIT Structures—Taxation of Shareholders of a REIT—Foreign Shareholders—United States taxation of REIT distributions (§ 3:110)
- Subchapter K: Partnership Taxation—Liquidation of Partnership Interest—Estate tax consequences for deceased partner—Gross estate (§ 4:175)
- Analysis of Passive Loss Rules—Determine Which Activities Are Passive Activities—Working interests in oil and gas properties (§ 6:42)
- ACRS—Foreign real property (§ 7:7)
- Depreciation—1986 Act—Expensing in Lieu of ACRS (§ 7:41)
- Tax Credits Generally—Energy production credit (§ 7:72)
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- The Taxpayer Relief Act of 1997—Partnerships and REITS—TEFRA Audit Proceedings—Refund claims (§ 23:32)
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