

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

content covering IRC § 1031 to assist tax practitioners in implementing like-kind exchanges to secure tax deferral benefits for their clients.

May. 27, 2015



Thomson Reuters has added new content to [Checkpoint Catalyst](#) that includes content covering IRC § 1031 to assist tax practitioners in implementing like-kind exchanges to secure tax deferral benefits for their clients.

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

Checkpoint Catalyst now provides detailed information on when a Section 1031 exchange can be used, meeting the complex rules, samples of drafting language, illustrations to guide practitioners through different scenarios, required attachments to returns, and more.

“IRC § 1031 contains strict requirements that have to be fulfilled to qualify for tax deferral,” Laffie said. “For that reason, we have structured this content not only to address these requirements, but also to highlight potential pitfalls.”

Checkpoint Catalyst, which is built on the award-winning [Checkpoint](#) platform, is a new generation of tax research that provides multi-jurisdictional analysis of specific tax issues and business transactions from a practical, workflow perspective. Topics recently added to the Checkpoint Catalyst library include:

- Financially Troubled Businesses (Checkpoint Catalyst Topic 137).
- Sales and Exchanges: Basic Principles (Checkpoint Catalyst Topic 501).
- Sales & Use Tax: Utilities Services (Checkpoint Catalyst Topic 1057).
- Sales & Use Tax: E-Commerce (Checkpoint Catalyst Topic 1051).

Income Tax • Taxes

CPA Practice Advisor is registered with the National Association of State Boards of Accountancy

(NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors.

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us