

# Real Estate Practitioner's Release 18 Tax Guide

Everything  
you need ...

MACRS Depreciation

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CRATs

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CRUTs

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At-Risk Rules

--

REITs

--

Restructured Debt

--

Buy-Sell Agreements

New Case Law  
Recent Revenue Rulings & Procedures  
Updated Statutes

## Up-to-Date Analysis:

- Passive Activity Rules
- Foreign Account Tax Compliance Act (FATCA)
- Qualified Leasehold Improvement Property
- Detailed Addendum of Important Recent Tax Developments

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Nonqualified Use of Personal Property Tax  
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# REAL ESTATE PRACTITIONER'S TAX GUIDE

by Mark A. Segal

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