

Events

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Related Services

Tax Disputes & Litigation

Conservation Easement Donations: Great for the Environment, Thorny for Taxpayers

Event

03.18.2021

Online

Cost: Free

Hosted By: Fredrikson's Tax Disputes & Litigation Group

The IRS has been reviewing conservation easement donations with careful scrutiny and taxpayers have been unafraid to litigate. The result is an evolving landscape of conservation easement donation requirements, best practices and pitfalls.

This session, presented on March 18, 2021, describes how conservation easements function from a real estate perspective, address the differences between syndicated conservation easements (which the IRS has identified as abusive listed transactions) and non-syndicated conservation easements (which can generate tax deductions if all requirements are met), and provide an update on how courts have been ruling in conservation easement disputes.

Objectives

- Understand how to donate a conservation easement from a real estate perspective – it is not just about a tax deduction!
- Identify the differences between syndicated conservation easements and non-syndicated conservation easements.
- Understand the requirements, best practices and pitfalls (including civil and even criminal penalties) related to conservation easement donations as set forth by the IRS and courts.

This program will be available to view on demand.

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Platform Details

This webcast is held using ON24. Test your system in advance of the program or read more about the minimum system requirements [here](#).