

**3 Hours of 1031 Exchanges for DRE Credit  
Or Your Choice of:  
Beginning or Advanced 1031 Exchanges  
Class 1: 1031 Exchanges and Other  
Things Realtors Should Know**

- What are the Tax Implications of Selling Real Estate?
- What Are 1031 Exchanges and How Are They Used
- Changes to the Primary Residence Exemption
- How are 1031 relevant in Today's Market

**Class 2: Advanced 1031 Topics**

- Reverse Exchanges
- Title & Partnership Issues
- Exit Strategies and non-1031 Deferral Strategies
- Other Topics

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**Thursday, September 15, 2011**

**1:00 to 2:30 & 2:30 to 4:00**

**HAR Conference Room**

**Humboldt Association of Realtors**

**Cost: \$10.31 (call HAR for 31¢ coupon) for all four classes**

**To reserve a seat contact the Association office at (707) 442-2978 or  
email [kristen@harealtors.com](mailto:kristen@harealtors.com).**

**FOR MORE INFORMATION CONTACT**  
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[www.ipx1031.com/ricard](http://www.ipx1031.com/ricard)**

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