



# Accounting Issues

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RELATED TO REAL ESTATE  
INVESTMENTS



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## Agenda

- I. Intro
- II. Real Estate Investments
- III. Purchasing and Placing Property in Service
- IV. Personal Income Tax Results of Real Estate Investments
- V. Investment Results
- VI. Disposition

# Introduction / Bio

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# Real Estate Investments

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- REIT
- Private Equity Investments
- Residential / Commercial Rental
- Real Estate Rehab / Development



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# Purchasing and Placing Property in Service

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- Financing: Sourcing cash
- Entity Considerations
- Reporting of income and expenses
  - The importance of Accounting Records
  - Accounting Programs for Real Estate
  - Capitalizing versus expensing



# Personal Income Tax Results of Real Estate Investments

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- Passive Management
- Active Management
- Real Estate Operator
- Real Estate Developer
- QBI Deduction



# Investment Results

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- Profit and Loss Statement
- Determining Return on Cash
  - Cash Flow Statement
  - Effects of Leveraging
- Balance Sheet



# Disposition

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- Sale
- Like Kind Exchange
  - Like Kind Property
  - Holding Period
  - Title
  - Replacement Property
  - Timelines





Questions?

Thank you!

