

**AMERICAN BAR ASSOCIATION TAX SECTION – 2009 ADDENDUM TO SECTION 1031 STATE SURVEY Q & A
(Final Document – Out of 56 Jurisdictions Reporting)**

LEGEND:

N/A – Not Applicable

N/C – No Change

STATE	QUESTIONS														
	Q1: Does State impose rules/restrictions in addition to federal requirements on what qualifies as "like kind" replacement property in order to qualify for a tax deferral?	Q2: If taxpayer consummates tax deferred exchange of personal property when some of like-kind property is located outside of or is moved outside State does State impose tax treatment different from federal tax deferral treatment?	Q3: Does State require special reporting of an exchange on State tax form?	Q4: If taxpayer consummates partially tax deferred exchange in which non-like property is received, is gain reportable in your State computed with reference to depreciation/cost recovery rates allowed in State or is federal cost recovery/depreciation rates used to compute gain in exchange?	Q5: Does your jurisdiction impose a withholding tax, special estimated tax or similar tax on taxable portion of any exchange proceeds?	Q6: Are tax deferral laws applicable in your State for like-kind exchanges different for resident and non-resident taxpayers in any way?	Q7: Is single owner LLC that is disregarded for federal income tax purposes also disregarded for State income tax purposes?	Q8: Is single-owner LLC that is disregarded for federal income tax purposes also disregarded for purposes of State's sales taxes?	Q9: If State imposes real estate transfer tax, does State impose real estate transfer tax when qualified intermediary or taxpayer involved in exchange transfers ownership of limited liability company that holds record title to exchange property or is the real estate transfer tax only applied when record title to the exchange property is conveyed?	Q10: If State imposes sales or similar tax does State collect sales tax when qualified intermediary or taxpayer involved in exchange transfers ownership of membership interest in LLC that holds title to exchange property or is sales tax only applied when title to exchange property is transferred?	Q11: Does State impose special licensing, bonding or registration requirements on qualified intermediaries or exchange accommodation titleholders that provide exchange services in State?	Q12: Does State recognize special federal income tax treatment?	Q13: (a) Does your State recognize the federal income tax treatment of safe harbor parking arrangements? (b) Are there any unusual features?		
Alabama														(a)	(b)
Alaska	No	No	No	¹	No	N/A-Alaska does not tax individuals	Yes	N/A-no sales tax	N/A	N/A	No	N/A-Alaska does not tax individuals	(a) Yes	(b) ²	
Arizona	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C	

¹ Federal Rates apply to companies other than oil and gas; State rates apply for oil and gas companies.

² Note: Alaska imposes income tax on corporations only.

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Arkansas	Yes ³	No ⁴	No ⁵	State rates apply ⁶	No ⁷	No ⁸	Yes	No ⁹	Tax applied on change of ownership of LLC ¹⁰	Tax applied on change of ownership of LLC ¹¹	¹²	No ¹³	(a) No	(b) N/A
California													(a)	(b)
Colorado													(a)	(b)

³ Arkansas has not adopted IRC 1031. Gain or loss must be recognized based on FMV of property exchanged except in the organization of a corporation or if FMV of property exchanged cannot be determined. See Arkansas Code Annotated (ACA) 26-51-412.

⁴ Gain or loss recognition is not different from federal based on the location of the property being exchanged, but may be different because the Arkansas basis may be different. The location of property being exchanged is not relevant to whether gain or loss is recognized.

⁵ Taxable gains or losses are reported on line 15 of Form AR1100CT for corporations operating only in Arkansas and Line A2 or A3 as an adjustment to federal taxable income for multistate corporations and line 15 of Form AR100 for individuals. There is no special form for reporting deferred gains.

⁶ Gain or loss in Arkansas is based on Arkansas basis, which is often different from federal basis because Arkansas does not allow bonus depreciation.

⁷ Arkansas does not impose withholding on the taxable portion of any exchange proceeds for a C-corporation, but does require withholding for non-resident individual partners or members of a pass-through entity on all income including capital gains.

⁸ There is no deferral of capital gain or loss in Arkansas. Gains or losses are recognized in the tax year in which they occur.

⁹ If a disregarded LLC applies for a sales tax permit, then it will be responsible for reporting and paying the sales tax.

¹⁰ Any business which holds title to real property in Arkansas will be subject to real estate transfer tax if the business is sold.

¹¹ The portion of property exchanged that is held for resale is exempt from sales tax, but other property would be subject to sales tax.

¹² We are unsure who to ask the question concerning bonding or registration of a QI or EAT in Arkansas. Business registrations are performed by Arkansas Secretary of State, but bonds for different types of businesses are administered by many different State agencies.

¹³ Arkansas does not allow an LLC owned by a husband and wife to be treated as a disregarded entity. The LLC must file a partnership return and the husband and wife must report their share of the income on Schedule C and line 14 of Form AR1100CT.

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	<u>Q1:</u> Does State impose rules/restrictions in addition to federal requirements on what qualifies as "like kind" replacement property in order to qualify for a tax deferral?	<u>Q2:</u> If taxpayer consummates tax deferred exchange of personal property when some of like-kind property is located outside of or is moved outside State does State impose tax treatment different from federal tax deferral treatment?	<u>Q3:</u> Does State require special reporting of an exchange on State tax form?	<u>Q4:</u> If taxpayer consummates partially tax deferred exchange in which non-like property is received, is gain reportable in your State computed with reference to depreciation/cost recovery rates allowed in State or is federal cost recovery/depreciation rates used to compute gain in exchange?	<u>Q5:</u> Does your jurisdiction impose a withholding tax, special estimated tax or similar tax on taxable portion of any exchange proceeds?	<u>Q6:</u> Are tax deferral laws applicable in your State for like-kind exchanges different for resident and non-resident taxpayers in any way?	<u>Q7:</u> Is single owner LLC that is disregarded for federal income tax purposes also disregarded for State income tax purposes?	<u>Q8:</u> Is single-owner LLC that is disregarded for federal income tax purposes also disregarded for purposes of State's sales taxes?	<u>Q9:</u> If State imposes real estate transfer tax, does State impose real estate transfer tax when qualified intermediary or taxpayer involved in exchange transfers ownership of limited liability company that holds record title to exchange property or is the real estate transfer tax only applied when record title to the exchange property is conveyed?	<u>Q10:</u> If State imposes sales or similar tax does State collect sales tax when qualified intermediary or taxpayer involved in exchange transfers ownership of membership interest in LLC that holds title to exchange property or is sales tax only applied when title to exchange property is transferred?	<u>Q11:</u> Does State impose special licensing, bonding or registration requirements on qualified intermediaries or exchange accommodation titleholders that provide exchange services in State?	<u>Q12:</u> Does State recognize special federal income tax treatment?	<u>Q13:</u> (a) Does your State recognize the federal income tax treatment of safe harbor parking arrangements? (b) Are there any unusual features?	
Connecticut	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C	
Delaware												(a)	(b)	
District of Columbia												(a)	(b)	

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	Q1: Does State impose rules/restrictions in addition to federal requirements on what qualifies as "like kind" replacement property in order to qualify for a tax deferral?	Q2: If taxpayer consummates tax deferred exchange of personal property when some of like-kind property is located outside of or is moved outside State does State impose tax treatment different from federal tax deferral treatment?	Q3: Does State require special reporting of an exchange on State tax form?	Q4: If taxpayer consummates partially tax deferred exchange in which non-like property is received, is gain reportable in your State computed with reference to depreciation/cost recovery rates allowed in State or is federal cost recovery/depreciation rates used to compute gain in exchange?	Q5: Does your jurisdiction impose a withholding tax, special estimated tax or similar tax on taxable portion of any exchange proceeds?	Q6: Are tax deferral laws applicable in your State for like-kind exchanges different for resident and non-resident taxpayers in any way?	Q7: Is single owner LLC that is disregarded for federal income tax purposes also disregarded for State income tax purposes?	Q8: Is single-owner LLC that is disregarded for federal income tax purposes also disregarded for purposes of State's sales taxes?	Q9: If State imposes real estate transfer tax, does State impose real estate transfer tax when qualified intermediary or taxpayer involved in exchange transfers ownership of limited liability company that holds record title to exchange property or is the real estate transfer tax only applied when record title to the exchange property is conveyed?	Q10: If State imposes sales or similar tax does State collect sales tax when qualified intermediary or taxpayer involved in exchange transfers ownership of membership interest in LLC that holds title to exchange property or is sales tax only applied when title to exchange property is transferred?	Q11: Does State impose special licensing, bonding or registration requirements on qualified intermediaries or exchange accommodation titleholders that provide exchange services in State?	Q12: Does State recognize special federal income tax treatment?	Q13: (a) Does your State recognize the federal income tax treatment of safe harbor parking arrangements? (b) Are there any unusual features?		
Florida														(a)	(b)
Georgia														(a)	(b)

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Hawaii	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C
Idaho	N/C	N/C	N/C	¹⁴	N/C	N/C	N/C	N/C ¹⁵	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C
Illinois	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C
Indiana	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C

¹⁴ Federal Rates apply; State Rates apply for property acquired after Sept. 10, 2001, and before December 31, 2007; otherwise, Federal rates apply.

¹⁵ Each business name must have a separate seller's permit.

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	Q1: Does State impose rules/restrictions in addition to federal requirements on what qualifies as "like kind" replacement property in order to qualify for a tax deferral?	Q2: If taxpayer consummates tax deferred exchange of personal property when some of like-kind property is located outside of or is moved outside State does State impose tax treatment different from federal tax deferral treatment?	Q3: Does State require special reporting of an exchange on State tax form?	Q4: If taxpayer consummates partially tax deferred exchange in which non-like property is received, is gain reportable in your State computed with reference to depreciation/cost recovery rates allowed in State or is federal cost recovery/depreciation rates used to compute gain in exchange?	Q5: Does your jurisdiction impose a withholding tax, special estimated tax or similar tax on taxable portion of any exchange proceeds?	Q6: Are tax deferral laws applicable in your State for like-kind exchanges different for resident and non-resident taxpayers in any way?	Q7: Is single owner LLC that is disregarded for federal income tax purposes also disregarded for State income tax purposes?	Q8: Is single-owner LLC that is disregarded for federal income tax purposes also disregarded for purposes of State's sales taxes?	Q9: If State imposes real estate transfer tax, does State impose real estate transfer tax when qualified intermediary or taxpayer involved in exchange transfers ownership of limited liability company that holds record title to exchange property or is the real estate transfer tax only applied when record title to the exchange property is conveyed?	Q10: If State imposes sales or similar tax does State collect sales tax when qualified intermediary or taxpayer involved in exchange transfers ownership of membership interest in LLC that holds title to exchange property or is sales tax only applied when title to exchange property is transferred?	Q11: Does State impose special licensing, bonding or registration requirements on qualified intermediaries or exchange accommodation titleholders that provide exchange services in State?	Q12: Does State recognize special federal income tax treatment?	Q13: (a) Does your State recognize the federal income tax treatment of safe harbor parking arrangements? (b) Are there any unusual features?	
Iowa	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C
Kansas													(a)	(b)
Kentucky	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C

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Louisiana													(a)	(b)
Maine													(a)	(b)
Maryland													(a)	(b)

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Massachusetts	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C
Michigan	N/C	N/C	N/C	Federal and State rates apply ¹⁶	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C
Minnesota													(a)	(b)

¹⁶ The Michigan Business Tax is decoupled from IRC Section 168(k). This could affect the Michigan gain on partially tax deferred exchanges.

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Mississippi	No	No	No	N/C	No	No	Yes	Yes	N/A	N/A	No	Yes	(a) Yes	(b) None
Missouri	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C
Montana	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C

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Nebraska	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C
Nevada	N/A-no income tax	N/A-no income tax	N/A-no income tax	N/C	N/C-no income tax	N/C-no income tax	N/A-no income tax	No ¹⁷	Tax applied only on change of record or registered title to exchange property	Tax applied only on change of record or registered title to exchange property	N/A	N/A	(a) N/C	(b) N/C
New Hampshire	No	No	No	State rates apply ¹⁸	No	No	No ¹⁹	N/A-NH has no general sales tax	Tax applied only on change of ownership of LLC ²⁰	N/A-no sales tax	None required under tax statutes	No-see answer to Q7	(a) Yes	(b) N/C

¹⁷ Single owner LLC would be taxed as a retailer. Member could be held liable under responsible person statute. See NRS 362.297.

¹⁸ New Hampshire uses the IRC in effect as of 12/31/00. To the extent that any Sec. 179 allowances exceed the \$120K maximum Sec. 179 deduction in effect at that date, they are disallowed for NH BPT purposes. Similarly, New Hampshire doesn't allow bonus depreciation or the domestic production activities deduction, both of which became law after 12/31/00. If any of the above affects the gain in a like kind exchange, it must be adjusted for BPT purposes.

¹⁹ New Hampshire BPT is applied at the entity level. An SMLLC exceeding the BPT filing threshold of \$50K gross receipts must file. The replacement property must be acquired by the same business organization that disposed of the relinquished property.

²⁰ But only if the LLC is a "real estate holding company", i.e., if it is engaged principally in the business of owning, holding, selling or leasing real estate.

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New Jersey	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C
New Mexico													(a)	(b)
New York	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C

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North Carolina	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C	
North Dakota												(a)	(b)	
Ohio												(a)	(b)	

STATE	QUESTIONS												
	Q1: Does State impose rules/restrictions in addition to federal requirements on what qualifies as "like kind" replacement property in order to qualify for a tax deferral?	Q2: If taxpayer consummates tax deferred exchange of personal property when some of like-kind property is located outside of or is moved outside State does State impose tax treatment different from federal tax deferral treatment?	Q3: Does State require special reporting of an exchange on State tax form?	Q4: If taxpayer consummates partially tax deferred exchange in which non-like property is received, is gain reportable in your State computed with reference to depreciation/cost recovery rates allowed in State or is federal cost recovery/depreciation rates used to compute gain in exchange?	Q5: Does your jurisdiction impose a withholding tax, special estimated tax or similar tax on taxable portion of any exchange proceeds?	Q6: Are tax deferral laws applicable in your State for like-kind exchanges different for resident and non-resident taxpayers in any way?	Q7: Is single owner LLC that is disregarded for federal income tax purposes also disregarded for State income tax purposes?	Q8: Is single-owner LLC that is disregarded for federal income tax purposes also disregarded for purposes of State's sales taxes?	Q9: If State imposes real estate transfer tax, does State impose real estate transfer tax when qualified intermediary or taxpayer involved in exchange transfers ownership of limited liability company that holds record title to exchange property or is the real estate transfer tax only applied when record title to the exchange property is conveyed?	Q10: If State imposes sales or similar tax does State collect sales tax when qualified intermediary or taxpayer involved in exchange transfers ownership of membership interest in LLC that holds title to exchange property or is sales tax only applied when title to exchange property is transferred?	Q11: Does State impose special licensing, bonding or registration requirements on qualified intermediaries or exchange accommodation titleholders that provide exchange services in State?	Q12: Does State recognize special federal income tax treatment?	Q13: (a) Does your State recognize the federal income tax treatment of safe harbor parking arrangements? (b) Are there any unusual features?
Oklahoma													(a) (b)
Oregon	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C (b) N/C

STATE	QUESTIONS													
	Q1: Does State impose rules /restrictions in addition to federal requirements on what qualifies as "like kind" replacement property in order to qualify for a tax deferral?	Q2: If taxpayer consummates tax deferred exchange of personal property when some of like-kind property is located outside of or is moved outside State does State impose tax treatment different from federal tax deferral treatment?	Q3: Does State require special reporting of an exchange on State tax form?	Q4: If taxpayer consummates partially tax deferred exchange in which non-like property is received, is gain reportable in your State computed with reference to depreciation/cost recovery rates allowed in State or is federal cost recovery/depreciation rates used to compute gain in exchange?	Q5: Does your jurisdiction impose a withholding tax, special estimated tax or similar tax on taxable portion of any exchange proceeds?	Q6: Are tax deferral laws applicable in your State for like-kind exchanges different for resident and non-resident taxpayers in any way?	Q7: Is single owner LLC that is disregarded for federal income tax purposes also disregarded for State income tax purposes?	Q8: Is single-owner LLC that is disregarded for federal income tax purposes also disregarded for purposes of State's sales taxes?	Q9: If State imposes real estate transfer tax, does State impose real estate transfer tax when qualified intermediary or taxpayer involved in exchange transfers ownership of limited liability company that holds record title to exchange property or is the real estate transfer tax only applied when record title to the exchange property is conveyed?	Q10: If State imposes sales or similar tax does State collect sales tax when qualified intermediary or taxpayer involved in exchange transfers ownership of membership interest in LLC that holds title to exchange property or is sales tax only applied when title to exchange property is transferred?	Q11: Does State impose special licensing, bonding or registration requirements on qualified intermediaries or exchange accommodation titleholders that provide exchange services in State?	Q12: Does State recognize special federal income tax treatment?	Q13: (a) Does your State recognize the federal income tax treatment of safe harbor parking arrangements? (b) Are there any unusual features?	
Pennsylvania	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C
Rhode Island													(a)	(b)

STATE	QUESTIONS												
	Q1: Does State impose rules/restrictions in addition to federal requirements on what qualifies as "like kind" replacement property in order to qualify for a tax deferral?	Q2: If taxpayer consummates tax deferred exchange of personal property when some of like-kind property is located outside of or is moved outside State does State impose tax treatment different from federal tax deferral treatment?	Q3: Does State require special reporting of an exchange on State tax form?	Q4: If taxpayer consummates partially tax deferred exchange in which non-like property is received, is gain reportable in your State computed with reference to depreciation/cost recovery rates allowed in State or is federal cost recovery/depreciation rates used to compute gain in exchange?	Q5: Does your jurisdiction impose a withholding tax, special estimated tax or similar tax on taxable portion of any exchange proceeds?	Q6: Are tax deferral laws applicable in your State for like-kind exchanges different for resident and non-resident taxpayers in any way?	Q7: Is single owner LLC that is disregarded for federal income tax purposes also disregarded for State income tax purposes?	Q8: Is single-owner LLC that is disregarded for federal income tax purposes also disregarded for purposes of State's sales taxes?	Q9: If State imposes real estate transfer tax, does State impose real estate transfer tax when qualified intermediary or taxpayer involved in exchange transfers ownership of limited liability company that holds record title to exchange property or is the real estate transfer tax only applied when record title to the exchange property is conveyed?	Q10: If State imposes sales or similar tax does State collect sales tax when qualified intermediary or taxpayer involved in exchange transfers ownership of membership interest in LLC that holds title to exchange property or is sales tax only applied when title to exchange property is transferred?	Q11: Does State impose special licensing, bonding or registration requirements on qualified intermediaries or exchange accommodation titleholders that provide exchange services in State?	Q12: Does State recognize special federal income tax treatment?	Q13: (a) Does your State recognize the federal income tax treatment of safe harbor parking arrangements? (b) Are there any unusual features?
South Carolina	No	No	21	State	See Question 3 Note	No	Yes	22	23	24	No	Yes-not a community property state	(a) Yes ²⁵ (b) N/C
South Dakota													(a) (b)

²¹ Note: exchanges involving the transfer of real estate by nonresident sellers may require the buyer to withhold taxes. Such withholding is reported on Form I-290. See SC RAB 02-6, Question 22.

²² Note: DOR has taken the position that the LLC would also be disregarded for sales tax purposes. See Code Section 12-2-25 and RAB 01-1, PLR 07-4, PRO 00-4, PRO 00-1. However, the SC Attorney General recently issued an opinion that it is limited to income taxes (Opinion dated 2/26/09)

²³ Tax applied only on change of record or registered title to exchange property. Tax applied on change of ownership of limited liability company ("look through treatment") if single member LLC and instrument recorded.

²⁴ Tax applied only on change of record or registered title to exchange property if seller engaged in selling tangible personal property at retail. Tax applied on change of ownership of limited liability company ("look through treatment") if single member LLC

²⁵ See RR 99-2 regarding deed recording fees and like kind exchanges; PRO 02-2 regarding sales tax and like kind exchanges and automobile leases

STATE	QUESTIONS													
	Q1: Does State impose rules/restrictions in addition to federal requirements on what qualifies as "like kind" replacement property in order to qualify for a tax deferral?	Q2: If taxpayer consummates tax deferred exchange of personal property when some of like-kind property is located outside of or is moved outside State does State impose tax treatment different from federal tax deferral treatment?	Q3: Does State require special reporting of an exchange on State tax form?	Q4: If taxpayer consummates partially tax deferred exchange in which non-like property is received, is gain reportable in your State computed with reference to depreciation/cost recovery rates allowed in State or is federal cost recovery/depreciation rates used to compute gain in exchange?	Q5: Does your jurisdiction impose a withholding tax, special estimated tax or similar tax on taxable portion of any exchange proceeds?	Q6: Are tax deferral laws applicable in your State for like-kind exchanges different for resident and non-resident taxpayers in any way?	Q7: Is single owner LLC that is disregarded for federal income tax purposes also disregarded for State income tax purposes?	Q8: Is single-owner LLC that is disregarded for federal income tax purposes also disregarded for purposes of State's sales taxes?	Q9: If State imposes real estate transfer tax, does State impose real estate transfer tax when qualified intermediary or taxpayer involved in exchange transfers ownership of limited liability company that holds record title to exchange property or is the real estate transfer tax only applied when record title to the exchange property is conveyed?	Q10: If State imposes sales or similar tax does State collect sales tax when qualified intermediary or taxpayer involved in exchange transfers ownership of membership interest in LLC that holds title to exchange property or is sales tax only applied when title to exchange property is transferred?	Q11: Does State impose special licensing, bonding or registration requirements on qualified intermediaries or exchange accommodation titleholders that provide exchange services in State?	Q12: Does State recognize special federal income tax treatment?	Q13: (a) Does your State recognize the federal income tax treatment of safe harbor parking arrangements? (b) Are there any unusual features?	
Tennessee	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C
Texas													(a)	(b)
Utah	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C

STATE	QUESTIONS													
	Q1: Does State impose rules/restrictions in addition to federal requirements on what qualifies as "like kind" replacement property in order to qualify for a tax deferral?	Q2: If taxpayer consummates tax deferred exchange of personal property when some of like-kind property is located outside of or is moved outside State does State impose tax treatment different from federal tax deferral treatment?	Q3: Does State require special reporting of an exchange on State tax form?	Q4: If taxpayer consummates partially tax deferred exchange in which non-like property is received, is gain reportable in your State computed with reference to depreciation/cost recovery rates allowed in State or is federal cost recovery/depreciation rates used to compute gain in exchange?	Q5: Does your jurisdiction impose a withholding tax, special estimated tax or similar tax on taxable portion of any exchange proceeds?	Q6: Are tax deferral laws applicable in your State for like-kind exchanges different for resident and non-resident taxpayers in any way?	Q7: Is single owner LLC that is disregarded for federal income tax purposes also disregarded for State income tax purposes?	Q8: Is single-owner LLC that is disregarded for federal income tax purposes also disregarded for purposes of State's sales taxes?	Q9: If State imposes real estate transfer tax, does State impose real estate transfer tax when qualified intermediary or taxpayer involved in exchange transfers ownership of limited liability company that holds record title to exchange property or is the real estate transfer tax only applied when record title to the exchange property is conveyed?	Q10: If State imposes sales or similar tax does State collect sales tax when qualified intermediary or taxpayer involved in exchange transfers ownership of membership interest in LLC that holds title to exchange property or is sales tax only applied when title to exchange property is transferred?	Q11: Does State impose special licensing, bonding or registration requirements on qualified intermediaries or exchange accommodation titleholders that provide exchange services in State?	Q12: Does State recognize special federal income tax treatment?	Q13: (a) Does your State recognize the federal income tax treatment of safe harbor parking arrangements? (b) Are there any unusual features?	
Vermont													(a)	(b)
Virginia	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C

STATE	QUESTIONS													
	Q1: Does State impose rules/restrictions in addition to federal requirements on what qualifies as "like kind" replacement property in order to qualify for a tax deferral?	Q2: If taxpayer consummates tax deferred exchange of personal property when some of like-kind property is located outside of or is moved outside State does State impose tax treatment different from federal tax deferral treatment?	Q3: Does State require special reporting of an exchange on State tax form?	Q4: If taxpayer consummates partially tax deferred exchange in which non-like property is received, is gain reportable in your State computed with reference to depreciation/cost recovery rates allowed in State or is federal cost recovery/depreciation rates used to compute gain in exchange?	Q5: Does your jurisdiction impose a withholding tax, special estimated tax or similar tax on taxable portion of any exchange proceeds?	Q6: Are tax deferral laws applicable in your State for like-kind exchanges different for resident and non-resident taxpayers in any way?	Q7: Is single owner LLC that is disregarded for federal income tax purposes also disregarded for State income tax purposes?	Q8: Is single-owner LLC that is disregarded for federal income tax purposes also disregarded for purposes of State's sales taxes?	Q9: If State imposes real estate transfer tax, does State impose real estate transfer tax when qualified intermediary or taxpayer involved in exchange transfers ownership of limited liability company that holds record title to exchange property or is the real estate transfer tax only applied when record title to the exchange property is conveyed?	Q10: If State imposes sales or similar tax does State collect sales tax when qualified intermediary or taxpayer involved in exchange transfers ownership of membership interest in LLC that holds title to exchange property or is sales tax only applied when title to exchange property is transferred?	Q11: Does State impose special licensing, bonding or registration requirements on qualified intermediaries or exchange accommodation titleholders that provide exchange services in State?	Q12: Does State recognize special federal income tax treatment?	Q13: (a) Does your State recognize the federal income tax treatment of safe harbor parking arrangements? (b) Are there any unusual features?	
Washington	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C
West Virginia													(a)	(b)
Wisconsin	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C ²⁶	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C

²⁶ For sales and use tax purposes, other than reporting and collecting sales and use tax, the disregarded entity is an entity separate from its owner.

STATE OR OTHER	QUESTIONS													
	Q1: Does State impose rules/restrictions in addition to federal requirements on what qualifies as "like kind" replacement property in order to qualify for a tax deferral?	Q2: If taxpayer consummates tax deferred exchange of personal property when some of like-kind property is located outside of or is moved outside State does State impose tax treatment different from federal tax deferral treatment?	Q3: Does State require special reporting of an exchange on State tax form?	Q4: If taxpayer consummates partially tax deferred exchange in which non-like property is received, is gain reportable in your State computed with reference to depreciation/cost recovery rates allowed in State or is federal cost recovery/depreciation rates used to compute gain in exchange?	Q5: Does your jurisdiction impose a withholding tax, special estimated tax or similar tax on taxable portion of any exchange proceeds?	Q6: Are tax deferral laws applicable in your State for like-kind exchanges different for resident and non-resident taxpayers in any way?	Q7: Is single owner LLC that is disregarded for federal income tax purposes also disregarded for State income tax purposes?	Q8: Is single-owner LLC that is disregarded for federal income tax purposes also disregarded for purposes of State's sales taxes?	Q9: If State imposes real estate transfer tax, does State impose real estate transfer tax when qualified intermediary or taxpayer involved in exchange transfers ownership of limited liability company that holds record title to exchange property or is the real estate transfer tax only applied when record title to the exchange property is conveyed?	Q10: If State imposes sales or similar tax does State collect sales tax when qualified intermediary or taxpayer involved in exchange transfers ownership of membership interest in LLC that holds title to exchange property or is sales tax only applied when title to exchange property is transferred?	Q11: Does State impose special licensing, bonding or registration requirements on qualified intermediaries or exchange accommodation titleholders that provide exchange services in State?	Q12: Does State recognize special federal income tax treatment?	Q13: (a) Does your State recognize the federal income tax treatment of safe harbor parking arrangements? (b) Are there any unusual features?	
Wyoming	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C
Guam	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C
American Samoa													(a)	(b)
Northern Marianas													(a)	(b)

STATE OR OTHER	QUESTIONS													
	Q1: Does State impose rules/restrictions in addition to federal requirements on what qualifies as "like kind" replacement property in order to qualify for a tax deferral?	Q2: If taxpayer consummates tax deferred exchange of personal property when some of like-kind property is located outside of or is moved outside State does State impose tax treatment different from federal tax deferral treatment?	Q3: Does State require special reporting of an exchange on State tax form?	Q4: If taxpayer consummates partially tax deferred exchange in which non-like property is received, is gain reportable in your State computed with reference to depreciation/cost recovery rates allowed in State or is federal cost recovery/depreciation rates used to compute gain in exchange?	Q5: Does your jurisdiction impose a withholding tax, special estimated tax or similar tax on taxable portion of any exchange proceeds?	Q6: Are tax deferral laws applicable in your State for like-kind exchanges different for resident and non-resident taxpayers in any way?	Q7: Is single owner LLC that is disregarded for federal income tax purposes also disregarded for State income tax purposes?	Q8: Is single-owner LLC that is disregarded for federal income tax purposes also disregarded for purposes of State's sales taxes?	Q9: If State imposes real estate transfer tax, does State impose real estate transfer tax when qualified intermediary or taxpayer involved in exchange transfers ownership of limited liability company that holds record title to exchange property or is the real estate transfer tax only applied when record title to the exchange property is conveyed?	Q10: If State imposes sales or similar tax does State collect sales tax when qualified intermediary or taxpayer involved in exchange transfers ownership of membership interest in LLC that holds title to exchange property or is sales tax only applied when title to exchange property is transferred?	Q11: Does State impose special licensing, bonding or registration requirements on qualified intermediaries or exchange accommodation titleholders that provide exchange services in State?	Q12: Does State recognize special federal income tax treatment?	Q13: (a) Does your State recognize the federal income tax treatment of safe harbor parking arrangements? (b) Are there any unusual features?	
Puerto Rico													(a)	(b)
U.S. Virgin Islands	No	No	No	Federal rates apply	No	No	Yes	Yes	N/C	N/C	No	No	(a) Yes	(b) N/C

AMERICAN BAR ASSOCIATION TAX SECTION – 2009 ADDENDUM TO SECTION 1031 STATE SURVEY Q & A**(Final Document – Out of 56 Jurisdictions Reporting)**

<u>CONTACT INFORMATION</u>		
<u>STATE/OTHER</u>	<u>NAME (new for 2009)</u>	<u>PHONE NUMBER (new for 2009)</u>
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Alaska	Robynn J. Wilson	907-269-6634
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Connecticut		
District of Columbia		
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Georgia		
Guam		
Hawaii		
Idaho	Janice L. Boyd	208-334-7670
Illinois	Brian L. Stocker	217-782-7055
Indiana		
Iowa		

<u>CONTACT INFORMATION</u>		
<u>STATE/OTHER</u>	<u>NAME (new for 2009)</u>	<u>PHONE NUMBER (new for 2009)</u>
Kansas		
Kentucky	Don Richardson	502-564-5495
Louisiana		
Maine		
Maryland		
Massachusetts		
Michigan	Steve McBride	517-373-9600
Minnesota		
Mississippi	Kathy Waterbury	601-923-7401
Missouri	Mike Davis	573-751-7791
Montana		
Nebraska		
Nevada	Greg Zunino	775-684-2080
New Hampshire	William Hoke	603-271-3400
New Jersey		
New Mexico		
New York	Deborah R. Liebman	518-457-6240
North Carolina		

<u>CONTACT INFORMATION</u>		
<u>STATE/OTHER</u>	<u>NAME (new for 2009)</u>	<u>PHONE NUMBER (new for 2009)</u>
North Dakota		
Ohio		
Oklahoma		
Oregon	Steve Purkeypite	503-945-8655
Pennsylvania		
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South Carolina	Deana West	
South Dakota		
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Texas		
U.S. Virgin Islands	Tamarah Parson-Small	340-714-9301
Utah		
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Virginia		
Washington	Linda Miller Baldwin	360-705-6649
West Virginia		
Wisconsin		

<u>CONTACT INFORMATION</u>		
<u>STATE/OTHER</u>	<u>NAME (new for 2009)</u>	<u>PHONE NUMBER (new for 2009)</u>
Wyoming	Amy Brewer	307-777-2459

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