Parker Fielder Oil and Gas Tax Conference November 21-22, 2019

Section 1031 & QOZ Update for Oil & Gas

Robert A. Jacobson Willkie Farr & Gallagher LLP rjacobson@willkie.com

Todd D. Keator Thompson & Knight LLP todd.keator@tklaw.com

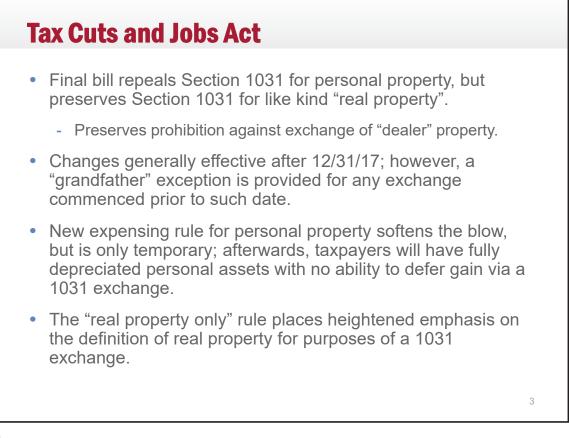
Stephen J. Toomey Internal Revenue Service

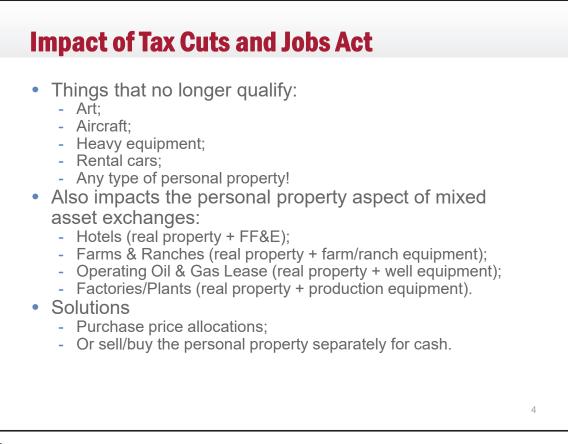
2

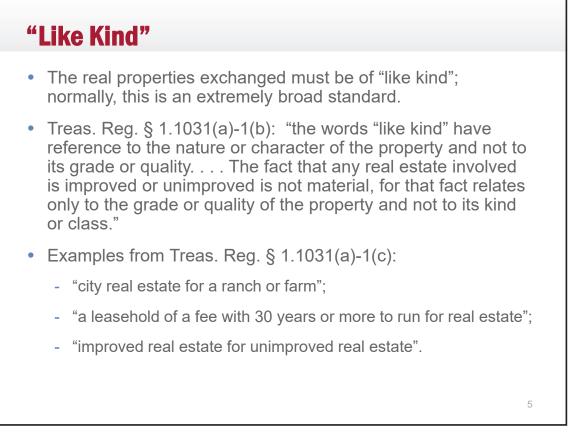
1

Agenda

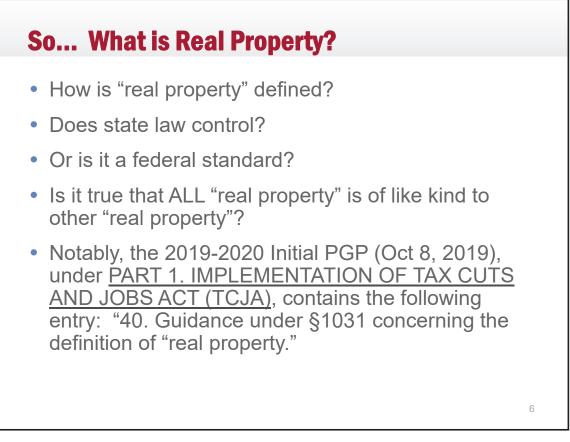
- Tax Cuts and Jobs Act
- What is "real property"?
- Oil & Gas Assets
- Estate of Bartell
- Qualified Opportunity Zones











Find the full text of this and thousands of other resources from leading experts in dozens of legal practice areas in the <u>UT Law CLE eLibrary (utcle.org/elibrary)</u>

Title search: Section 1031 & QOZ Update for Oil & Gas

Also available as part of the eCourse

Domestic Tax Issues for Oil and Gas: Partnership Audit Rules, 1031 Updates, and the Section 45Q Credit

First appeared as part of the conference materials for the 15^{th} Biennial Parker C. Fielder Oil and Gas Tax Conference session "1031 Update for Oil & Gas"