

UNDERSTANDING THE CONSERVATION EASEMENT CONTROVERSY: LATEST REGULATIONS, LAWS, AND IRS ACTIONS

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INTRODUCTION

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- Misinformation, hyperbole, chest-thumping, other “noise”
- Purpose of this presentation

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OVERVIEW OF CONSERVATION EASEMENT DONATIONS

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OVERVIEW OF EASEMENT DONATION PROCESS

- What are common options for undeveloped land?
 - Hold for appreciation and later sale
 - Develop to maximize profitability at all costs
 - Conserve permanently

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Title search: Understanding The Conservation Easement Controversy: Latest Regulations, Laws, and IRS Actions

Also available as part of the eCourse

[2023 Taxation eConference: Day 1 - Focus on Business Planning](#)

First appeared as part of the conference materials for the

71st Annual Taxation Conference: Day 1 - Focus on Business Planning session

"The Conservation Easement Controversy: IRS Attacks, Taxpayer Victories, and New
Guidance

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