

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

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August 25, 2022  
GSCPA Southeast Accounting Show

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# INTRODUCTION

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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

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- 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

[The Conservation Easement Controversy: IRS Attacks, Taxpayer Victories, and New Guidance](#)

First appeared as part of the conference materials for the  
71<sup>st</sup> 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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