

**MICHAEL HAUSER**  
**ARTICLES AND SEMINAR OUTLINES**

1. Mertens Law of Federal Income Taxation -- Chapter on Section 1031 Exchanges
2. Special Allocations of Gain between Partners in Section 1031 Transactions  
*Business Entities* – September/October 2010
3. Reclassification of Property by the State Tax Commission Threatens Loss of Tax Incentives  
*The Michigan Business Law Journal* – Fall 2010
4. Reclassification of Property by the State Tax Commission Threatens Loss of Tax Incentives  
*Maddin Hauser Real e-State* -- July 2010
5. Navigating Through Some Highly Questionable Pitfalls in Michigan Taxes: Personal Liability, Foreclosures, Bankruptcy and Retroactive SBT Amendments  
*Laches – Oakland County Bar Association* – April 2010
6. Special Allocations of Gain Between Partners in Section 1031 Transactions  
*Real Estate Taxation* – 1<sup>st</sup> Quarter, 2010
7. Repair Clinic on Family Limited Partnerships: Fix it, disband it, or retool it  
*AICPA Tax Insider* -- February 14, 2008
8. A Cost Segregation Study Can Pay for Itself: But will it ruin a Section 1031 exchange?  
*AICPA Tax Insider* -- November 8, 2007
9. Closing Date Alert! (What a difference a month can make)  
*Maddin Hauser Real e-State* -- November 2007
10. Tax Strategy and Condo Conversions: Reaping the Profits  
*Leader's Edge (Michigan Association of Certified Public Accountants)*  
September/October 2007
11. Dealer Status: Condos, Cash and Capital Gain, Part 2 -- Three methods apartment owners can use to reap condominium conversion profits without losing capital gains tax rates.  
*AICPA Tax Insider* -- September 13, 2007
12. The Capital Gain Conundrum: Avoiding the Status of a 'Dealer' in Real Estate (Advance planning and a business purpose can make all the difference)  
*AICPA Tax Insider* -- August 9, 2007

13. Tax Strategy and Condo Conversion  
*Maddin Hauser Real e-State -- August 2007*
14. New Law Lets Some Property Owners Skip the Board of Review  
*Maddin Hauser Real e-State -- April 2007*
15. Dealer Status and the Condominium Conversion: Three potential strategies can help to stay on the right side of the “indistinct line of demarcation between investment and dealership.”  
*Journal of Real Estate Taxation – 2<sup>nd</sup> Quarter 2007*
16. Avoiding Dealer Status to Obtain Capital Gains  
*Midwest Real Estate News -- May 2006*
17. Tips to Avoid the Dealer Property Trap  
*Maddin Hauser Real e-State -- October 2005*
18. Using Cost Segregation to Achieve Tax Savings  
*Maddin Hauser Real e-State -- April 2005*
19. Avoiding ‘Dealer’ Status to Obtain Capital Gains: The Tax Court’s Phelan decision shows one more way in which it can be done.  
*Journal of Real Estate Taxation – 2<sup>nd</sup> Quarter 2005*
20. The Tax Treatment of Intangibles in Acquisitions of Residential Rental Real Estate  
*Wayne Law Review – Winter, 2004*

#### Seminar Outlines on Additional Topics

21. Selected Federal Tax Credits Related to Real Estate
22. State Tax: Nexus Questions
23. Passive Activities (Powerpoint)
24. Tax Planning for Wealthy Clients in Troubled Marriages
25. Repairing Family Limited Partnerships (Powerpoint)
26. Tax Planning for Troubled Real Estate (Powerpoint)

Please contact Maddin Hauser to obtain a copy of an article.