

**AMERICAN BAR ASSOCIATION TAX SECTION – 2010 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														
	<b>Q1:</b> 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?	<b>Q2:</b> 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?	<b>Q3:</b> Does State require special reporting of an exchange on State tax form?	<b>Q4:</b> 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?	<b>Q5:</b> Does your jurisdiction impose a withholding tax, special estimated tax or similar tax on taxable portion of any exchange proceeds?	<b>Q6:</b> Are tax deferral laws applicable in your State for like-kind exchanges different for resident and non-resident taxpayers in any way?	<b>Q7:</b> Is single owner LLC that is disregarded for federal income tax purposes also disregarded for State income tax purposes?	<b>Q8:</b> Is single-owner LLC that is disregarded for federal income tax purposes also disregarded for purposes of State’s sales taxes?	<b>Q9:</b> 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?	<b>Q10:</b> 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?	<b>Q11:</b> Does State impose special licensing, bonding or registration requirements on qualified intermediaries or exchange accommodation titleholders that provide exchange services in State?	<b>Q12:</b> Does State recognize special federal income tax treatment?	<b>Q13:</b> (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	N/C	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
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	N/C	(a) N/C	(b) N/C

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Arkansas	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
California													(a)	(b)
Colorado													(a)	(b)

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Connecticut	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
Delaware													(a)	(b)
District of Columbia													(a)	(b)

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<b>Florida</b>													(a)	(b)
<b>Georgia</b>	No	No	No	State	Yes <sup>1</sup>	Yes, same as 5	Yes	No	Tax applied only on change of record or registered title to exchange property	Same as 9	N/C	Yes	(a) Yes	(b) N/C

<sup>1</sup> OCGA Section 48-7-128 requires the buyer to withhold 3% of the purchase price on the sale of real property and associated tangible personal property by a nonresident seller. The withholding provision is not applicable to resident sellers.

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<b>Hawaii</b>	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
<b>Idaho</b>	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
<b>Illinois</b>	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
<b>Indiana</b>	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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<b>Iowa</b>	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
<b>Kansas</b>													(a)	(b)
<b>Kentucky</b>	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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<b>Louisiana</b>	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
<b>Maine</b>	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	2	N/C	(a) N/C	(b) N/C
<b>Maryland</b>	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) <sup>3</sup>

<sup>2</sup> No response—please contact Maine Department of Professional & Financial Regulation, 35 State House Station, Augusta, ME 04333-0035.

<sup>3</sup> In Maryland, a nonresident individual or a nonresident entity MUST apply for an exemption from income tax withholding. Maryland Form 506AE is used for this purpose. If a Certificate of Full or Partial Exemption (MW506E) is not issued by the Comptroller's office, then the applicable tax must be withheld at settlement in order for the deed to be recorded.

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<b>Massachusetts</b>	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
<b>Michigan</b>	N/C	N/C	N/C	N/C	N/C	N/C	Yes <sup>4</sup>	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C
<b>Minnesota</b>													(a)	(b)

<sup>4</sup> However, this policy is under review as the result of a recent court case (Kmart Michigan Property Services, LLC v. Dept. of Treasury)

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Mississippi	No	No	No	State	No	No	Yes	Yes	N/A	N/A	No	Yes	(a) Yes	(b) None
Missouri	No	No	No	N/C	N/C	N/C	Yes	N/C	N/C	N/C	N/C	Yes	(a) Yes	(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/A no income tax	NA no income tax	N/A no income tax	N/A no income tax	No <sup>5</sup>	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	No	N/A no income tax	(a) N/A	(b) N/A
New Hampshire	No	No	No	State rates per code of 12/31/2000	No	No	No <sup>6</sup>	No <sup>7</sup>	Tax applied on change of ownership of LLC	N/A	No	No	(a) Yes	(b)

<sup>5</sup> Personal liability is governed by NRS 360.297. Choice of entity is not a consideration.

<sup>6</sup> An LLC is a taxpayer in New Hampshire. Replacement property must be titled to the LLC which owned the original property.

<sup>7</sup> An LLC is a taxpayer in New Hampshire.

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<b>New Jersey</b>	No	No	No	N/C	N/C	No	Yes	No <sup>8</sup>	9	N/A	N/A	Yes	(a) Yes	(b)
<b>New Mexico</b>	No	No	No	Federal rates apply	No	No	Yes	Yes	Tax applied only on change of record or registered title to exchange property	N/C	No	Yes	(a) Yes	(b) N/C
<b>New York</b>	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

<sup>8</sup> If making sales, LLC must be individually registered for sales tax.

<sup>9</sup> Tax applied only on change of record or registered title to exchange property (realty transfer tax); Tax applied on change of ownership of LLC (controlling interest transfer tax) ("look through treatment")

STATE	QUESTIONS													
	<b>Q1:</b> 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?	<b>Q2:</b> 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?	<b>Q3:</b> Does State require special reporting of an exchange on State tax form?	<b>Q4:</b> 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?	<b>Q5:</b> Does your jurisdiction impose a withholding tax, special estimated tax or similar tax on taxable portion of any exchange proceeds?	<b>Q6:</b> Are tax deferral laws applicable in your State for like-kind exchanges different for resident and non-resident taxpayers in any way?	<b>Q7:</b> Is single owner LLC that is disregarded for federal income tax purposes also disregarded for State income tax purposes?	<b>Q8:</b> Is single-owner LLC that is disregarded for federal income tax purposes also disregarded for purposes of State's sales taxes?	<b>Q9:</b> 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?	<b>Q10:</b> 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?	<b>Q11:</b> Does State impose special licensing, bonding or registration requirements on qualified intermediaries or exchange accommodation titleholders that provide exchange services in State?	<b>Q12:</b> Does State recognize special federal income tax treatment?	<b>Q13:</b> (a) Does your State recognize the federal income tax treatment of safe harbor parking arrangements? (b) Are there any unusual features?	
<b>North Carolina</b>	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
<b>North Dakota</b>	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
<b>Ohio</b>													(a)	(b)

STATE	QUESTIONS												
	<b>Q1:</b> 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?	<b>Q2:</b> 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?	<b>Q3:</b> Does State require special reporting of an exchange on State tax form?	<b>Q4:</b> 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?	<b>Q5:</b> Does your jurisdiction impose a withholding tax, special estimated tax or similar tax on taxable portion of any exchange proceeds?	<b>Q6:</b> Are tax deferral laws applicable in your State for like-kind exchanges different for resident and non-resident taxpayers in any way?	<b>Q7:</b> Is single owner LLC that is disregarded for federal income tax purposes also disregarded for State income tax purposes?	<b>Q8:</b> Is single-owner LLC that is disregarded for federal income tax purposes also disregarded for purposes of State's sales taxes?	<b>Q9:</b> 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?	<b>Q10:</b> 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?	<b>Q11:</b> Does State impose special licensing, bonding or registration requirements on qualified intermediaries or exchange accommodation titleholders that provide exchange services in State?	<b>Q12:</b> Does State recognize special federal income tax treatment?	<b>Q13:</b> (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												(a)	(b)

STATE	QUESTIONS													
	<b>Q1:</b> 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?	<b>Q2:</b> 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?	<b>Q3:</b> Does State require special reporting of an exchange on State tax form?	<b>Q4:</b> 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?	<b>Q5:</b> Does your jurisdiction impose a withholding tax, special estimated tax or similar tax on taxable portion of any exchange proceeds?	<b>Q6:</b> Are tax deferral laws applicable in your State for like-kind exchanges different for resident and non-resident taxpayers in any way?	<b>Q7:</b> Is single owner LLC that is disregarded for federal income tax purposes also disregarded for State income tax purposes?	<b>Q8:</b> Is single-owner LLC that is disregarded for federal income tax purposes also disregarded for purposes of State's sales taxes?	<b>Q9:</b> 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?	<b>Q10:</b> 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?	<b>Q11:</b> Does State impose special licensing, bonding or registration requirements on qualified intermediaries or exchange accommodation titleholders that provide exchange services in State?	<b>Q12:</b> Does State recognize special federal income tax treatment?	<b>Q13:</b> (a) Does your State recognize the federal income tax treatment of safe harbor parking arrangements? (b) Are there any unusual features?	
<b>Pennsylvania</b>	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
<b>Rhode Island</b>	No	No	No	State	Yes <sup>10</sup>	No	Yes	N/C	N/C	N/C	Yes	Yes	(a) Yes	(b) N/C

<sup>10</sup> Back-up withholding is required if the seller is a non-resident of Rhode Island.

STATE	QUESTIONS													
	<b>Q1:</b> 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?	<b>Q2:</b> 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?	<b>Q3:</b> Does State require special reporting of an exchange on State tax form?	<b>Q4:</b> 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?	<b>Q5:</b> Does your jurisdiction impose a withholding tax, special estimated tax or similar tax on taxable portion of any exchange proceeds?	<b>Q6:</b> Are tax deferral laws applicable in your State for like-kind exchanges different for resident and non-resident taxpayers in any way?	<b>Q7:</b> Is single owner LLC that is disregarded for federal income tax purposes also disregarded for State income tax purposes?	<b>Q8:</b> Is single-owner LLC that is disregarded for federal income tax purposes also disregarded for purposes of State's sales taxes?	<b>Q9:</b> 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?	<b>Q10:</b> 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?	<b>Q11:</b> Does State impose special licensing, bonding or registration requirements on qualified intermediaries or exchange accommodation titleholders that provide exchange services in State?	<b>Q12:</b> Does State recognize special federal income tax treatment?	<b>Q13:</b> (a) Does your State recognize the federal income tax treatment of safe harbor parking arrangements? (b) Are there any unusual features?	
<b>South Carolina</b>	N/C	N/C	N/C <sup>11</sup>	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C
<b>South Dakota</b>													(a)	(b)

<sup>11</sup> No change except for footnote at end where it previously said "See SC RAB 02-6, Question 22" should now say "See RR 09-13".

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	Yes <sup>12</sup>								(a)	(b)

<sup>12</sup> There is no withholding or estimated tax imposed on the transaction itself. However, beginning in 2009, Utah imposes a withholding tax on the income of a pass thru entity to the extent of ownership held by any person other than resident individuals, tax exempt organizations and publicly traded partnerships. Therefore, the taxable gain on the sale of property would be subject to a withholding tax to the extent such pass thru entity is held by a person other than those listed above.

STATE	QUESTIONS													
	<b>Q1:</b> 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?	<b>Q2:</b> 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?	<b>Q3:</b> Does State require special reporting of an exchange on State tax form?	<b>Q4:</b> 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?	<b>Q5:</b> Does your jurisdiction impose a withholding tax, special estimated tax or similar tax on taxable portion of any exchange proceeds?	<b>Q6:</b> Are tax deferral laws applicable in your State for like-kind exchanges different for resident and non-resident taxpayers in any way?	<b>Q7:</b> Is single owner LLC that is disregarded for federal income tax purposes also disregarded for State income tax purposes?	<b>Q8:</b> Is single-owner LLC that is disregarded for federal income tax purposes also disregarded for purposes of State's sales taxes?	<b>Q9:</b> 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?	<b>Q10:</b> 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?	<b>Q11:</b> Does State impose special licensing, bonding or registration requirements on qualified intermediaries or exchange accommodation titleholders that provide exchange services in State?	<b>Q12:</b> Does State recognize special federal income tax treatment?	<b>Q13:</b> (a) Does your State recognize the federal income tax treatment of safe harbor parking arrangements? (b) Are there any unusual features?	
Vermont	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	13	N/C	N/C	N/C	(a) N/C	(b) N/C
Virginia	N/C	N/C	N/C	N/C	N/C	N/C	N/C	N/C	14	15	N/C	N/C	(a) N/C	(b) N/C

<sup>13</sup> Vermont General Assembly considering a change.

<sup>14</sup> Virginia's recordation tax applies only when a deed conveying property is recorded. Thus, a tax is owed when deeds are recorded to convey property to and from and intermediary. See P.D. No. 04-97 (9/8/2004). However, when real estate is owned by an entity, no recordation tax is imposed upon transfer of ownership of the entity because no deed is recorded. Limited liability companies have been used to avoid recordation tax between the LLC and owners of the LLC. A seller would convey the land to an LLC he owned, taking advantage of the recordation tax exemption. The subsequent sale of the LLC to the purchaser would not require the recording of a deed. The purchaser could then convey the land from the LLC to himself relying on the LLC exemption. This tax avoidance technique was eliminated by 2005 Acts of Assembly, Chapter 93, which added the following language to the exemptions in Va. Code Section 58.1-811 for conveyances to and from LLC: "provided that the transfer to a limited liability company is not a precursor to a transfer of control of the assets of the company to avoid recordation taxes;" "provided that the transfer from a limited liability company is not subsequent to a transfer of control of the assets of the company to avoid recordation taxes." Therefore, the recordation taxes on conveyances to and from an exchange intermediary would be due even if the exchange transfers ownership of a limited liability company.

<sup>15</sup> Virginia does not impose a sales tax on the sale of real property. A recordation tax is applied, however. Please refer to the answer to question 9.

STATE	QUESTIONS													
	<b>Q1:</b> 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?	<b>Q2:</b> 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?	<b>Q3:</b> Does State require special reporting of an exchange on State tax form?	<b>Q4:</b> 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?	<b>Q5:</b> Does your jurisdiction impose a withholding tax, special estimated tax or similar tax on taxable portion of any exchange proceeds?	<b>Q6:</b> Are tax deferral laws applicable in your State for like-kind exchanges different for resident and non-resident taxpayers in any way?	<b>Q7:</b> Is single owner LLC that is disregarded for federal income tax purposes also disregarded for State income tax purposes?	<b>Q8:</b> Is single-owner LLC that is disregarded for federal income tax purposes also disregarded for purposes of State's sales taxes?	<b>Q9:</b> 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?	<b>Q10:</b> 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?	<b>Q11:</b> Does State impose special licensing, bonding or registration requirements on qualified intermediaries or exchange accommodation titleholders that provide exchange services in State?	<b>Q12:</b> Does State recognize special federal income tax treatment?	<b>Q13:</b> (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	N/C	N/C	N/C	N/C	N/C	Yes <sup>16</sup>	N/C	N/C	N/C	N/C	N/C	N/C	(a) N/C	(b) N/C
Wisconsin	N/C	N/C	N/C	N/C	N/C	N/C	N/C	Yes-effective 7/1/09	N/C	<sup>17</sup>	N/C	N/C	(a) N/C	(b) N/C

<sup>16</sup> West Virginia Code Section 11-21-71b states that effective January 1, 2008, a real estate reporting person is required to withhold income tax on sales or exchanges of West Virginia Real Property and associated tangible personal property when the seller is a nonresident individual or entity. In accordance, and in response to survey question 6, yes, West Virginia does have a withholding requirement for non-resident taxpayers for the sale or an exchange of real property.

<sup>17</sup> Additional information is needed to answer Question 10. Is the LLC treated as a corporation or partnership? Is the LLC a single-member LLC? Is the LLC disregarded for Wisconsin income and franchise tax purposes?

STATE OR OTHER	QUESTIONS													
	<b>Q1:</b> 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?	<b>Q2:</b> 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?	<b>Q3:</b> Does State require special reporting of an exchange on State tax form?	<b>Q4:</b> 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?	<b>Q5:</b> Does your jurisdiction impose a withholding tax, special estimated tax or similar tax on taxable portion of any exchange proceeds?	<b>Q6:</b> Are tax deferral laws applicable in your State for like-kind exchanges different for resident and non-resident taxpayers in any way?	<b>Q7:</b> Is single owner LLC that is disregarded for federal income tax purposes also disregarded for State income tax purposes?	<b>Q8:</b> Is single-owner LLC that is disregarded for federal income tax purposes also disregarded for purposes of State's sales taxes?	<b>Q9:</b> 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?	<b>Q10:</b> 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?	<b>Q11:</b> Does State impose special licensing, bonding or registration requirements on qualified intermediaries or exchange accommodation titleholders that provide exchange services in State?	<b>Q12:</b> Does State recognize special federal income tax treatment?	<b>Q13:</b> (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													
	<b>Q1:</b> 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?	<b>Q2:</b> 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?	<b>Q3:</b> Does State require special reporting of an exchange on State tax form?	<b>Q4:</b> 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?	<b>Q5:</b> Does your jurisdiction impose a withholding tax, special estimated tax or similar tax on taxable portion of any exchange proceeds?	<b>Q6:</b> Are tax deferral laws applicable in your State for like-kind exchanges different for resident and non-resident taxpayers in any way?	<b>Q7:</b> Is single owner LLC that is disregarded for federal income tax purposes also disregarded for State income tax purposes?	<b>Q8:</b> Is single-owner LLC that is disregarded for federal income tax purposes also disregarded for purposes of State's sales taxes?	<b>Q9:</b> 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?	<b>Q10:</b> 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?	<b>Q11:</b> Does State impose special licensing, bonding or registration requirements on qualified intermediaries or exchange accommodation titleholders that provide exchange services in State?	<b>Q12:</b> Does State recognize special federal income tax treatment?	<b>Q13:</b> (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	N/C	No	No	Yes	Yes	N/C	N/C	No	Yes	(a) Yes	(b) N/C

<u>CONTACT INFORMATION</u>		
<u>STATE/OTHER</u>	<u>NAME (new for 2010)</u>	<u>PHONE NUMBER (new for 2010)</u>
Wyoming		

Information compiled by Barb Boling for:  
 Carlene Miller, Esq.  
 Snell & Wilmer L.L.P.  
 Phoenix, Arizona

**AMERICAN BAR ASSOCIATION TAX SECTION – 2010 ADDENDUM TO SECTION 1031 STATE SURVEY Q & A****(Final Document – Out of 56 Jurisdictions Reporting)**

<b><u>CONTACT INFORMATION</u></b>		
<b><u>STATE/OTHER</u></b>	<b><u>NAME (new for 2010)</u></b>	<b><u>PHONE NUMBER (new for 2010)</u></b>
Alabama		
Alaska		
Arizona		
Arkansas	Matt Turner	501-682-7227
California		
Colorado		
Connecticut		
District of Columbia		
Florida		
Georgia		
Guam		
Hawaii	Sharlene Tagami	808-587-1577
Idaho		
Illinois		
Indiana	Shane B. Corbin	317-233-6488
Iowa		

<b><u>CONTACT INFORMATION</u></b>		
<b><u>STATE/OTHER</u></b>	<b><u>NAME (new for 2010)</u></b>	<b><u>PHONE NUMBER (new for 2010)</u></b>
Kansas		
Kentucky		
Louisiana	Leticia Jackson-Mabry	225-219-2780
Maine	Anthony P. Gould	207-626-8460
Maryland	Sarah Dufresne	410-260-6181
Massachusetts		
Michigan		
Minnesota		
Mississippi		
Missouri	Kelly Horstman	573-751-7791
Montana	Brenda Gilmer	406-444-3339
Nebraska	Tom Milburn	402-471-5814
Nevada		
New Hampshire	John Mintken	603-271-8334
New Jersey	Maryanna Puolinic	609-292-5995
New Mexico	John Wheir	505-827-0734
New York		
North Carolina		

<b><u>CONTACT INFORMATION</u></b>		
<b><u>STATE/OTHER</u></b>	<b><u>NAME (new for 2010)</u></b>	<b><u>PHONE NUMBER (new for 2010)</u></b>
North Dakota		
Ohio		
Oklahoma		
Oregon		
Pennsylvania		
Puerto Rico		
Rhode Island	Linda Rindeau	401-574-8231
South Carolina		
South Dakota		
Tennessee		
Texas		
U.S. Virgin Islands		
Utah		
Vermont	Molly Bachman	
Virginia		
Washington		
West Virginia	Dolores A. Martin	304-558-5330
Wisconsin		