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

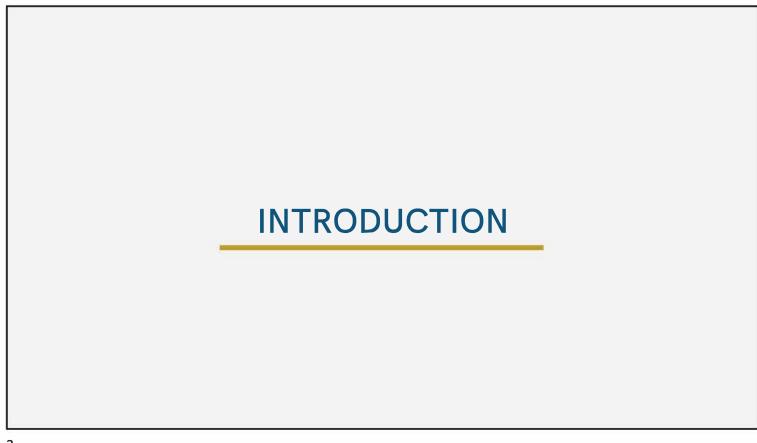
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#### **INTRODUCTION**

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

## 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  $71^{\rm st}$  Annual Taxation Conference: Day 1 - Focus on Business Planning session "The Conservation Easement Controversy: IRS Attacks, Taxpayer Victories, and New Guidance