

CHICAGO DEFERRED EXCHANGE COMPANY

1990 TAX ACT

IRC §1031(a)(2) states that an interest in a partnership that has in effect a valid election under Section 761(a) to be excluded from all of subchapter K shall be treated as an interest in each of the assets of the partnership and not as an interest in a partnership. The 1990 Tax Act expanded the definition of related parties in 1031(f)(3) to include partnerships as described in Section 707(b)(1).

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