

PHILADELPHIA TRI-COUNTY CHAPTER
PA: PX-000501L , NJ: 20CE00159200, NY: 002280, IRS: E3S5R

Self-Directed IRAs and Real Estate

Tuesday, May 9, 2017

Springfield Country Club

400 W. Sproul Road (RTE 320)
Springfield, PA 19064
610-690-7600

Registration: 2:00—2:30 PM
CPE: 2:30—6:00 PM
Dinner: 6:00 PM

CPE Credits - 1 Hour Federal Tax/3 Hours Other

SPEAKERS: Various Speakers—see reverse side for speaker information and meeting topics to be discussed

ALL ATTENDEES MUST BE PRE-REGISTERED BY May 7, 2017 OR MEAL IS NOT GUARANTEED.

Dinner Selections: ___ Chicken Marsala ___ Baked Tilapia

Name: _____ ID # _____ PTIN # _____

Street Address: _____
(See Mailing Label)
City/State/Zip _____

Email Address: _____ Phone: () _____ Fax: () _____

☐ PSTAP Member: \$75

☐ CPE only Member: \$60

☐ PSTAP Non-Member: \$90

☐ CPE Only Non-Member: \$75

☐ Check made payable to: Philadelphia Tri-County Chapter is enclosed.**

☐ Credit Card: ___ MC ___ Visa Acct # _____ Exp: _____

Signature: _____ CVV#: _____ (on back)

MAIL Form To: PSTAP Executive Office Attn: Philadelphia Chapter Meeting
20 Erford Road, Suite 200A, Lemoyne, PA 17043
FAX: 717-737-6847 Questions?: **215-339-0300 (Joe Ianni)**
Questions? 1-800-270-3352 Register online www.pstapcpe.com

- ****EACH SEMINAR OR MEETING REGISTRATION REQUIRES A SEPARATE FORM AND CHECK**
- **IF CHECK IS NOT RECEIVED WITHIN 7 DAYS OF EVENT, A LATE FEE OF \$10.00 MAY BE REQUIRED**
- **NO SHOWS ARE INELIGIBLE FOR REFUNDS/ALL TOPICS ARE SUBJECT TO CHANGE**

Self-Directed IRAs and Real Estate Meeting Topics to be Discussed:

- Stephen Venuti, principal, CPA Exchange Services, Inc. (1031 exchanges)
- Barbara Laurenzi, SVP, PNC Bank (commercial mortgage programs)

General Business Lending Overview

- A. Opening and what PNC looks for in business applicants
- B. Debt service calculation
- C. What constitutes a complete package General & Real Estate
- D. Owner occupied RE—types of RE, zoning, appraisals, environmental

Investment Real Estate

- A. What determines if the deal is IRE or not
- B. What PNC labels strictly a RE Investor
- C. What PNC looks for in an IRE full package
- D. How & why PNC underwrites an IRE deal: debt service & cash flow, LTV, appraisals & environmental
- E. Most desirable investment real estate transactions

Healthcare & SBA Lending

- A. Advantages of healthcare lending
- B. Additional information gathered for healthcare transactions
- C. Healthcare lending underwriting considerations
- D. Advantages of SBA—longer terms, less money down, collateral shortfall
- E. SBA resources & Participation Loans
- Eric Raffle, Global Mortgage Network (new HUD-1, mortgage programs)
- David Zalles (Reasons not to use IRA money to buy real estate)
 - A. Tax court ruling clarifies Self-Directed IRA transaction—Taxpayer loses
 - B. Taxation Self-Directed IRA warning
 - C. Using your 401(k) to buy a small business
 - D. Court nixes real estate move in Schwab IRA
 - E. UBTI and UDFI—Self-Directed IRA “robs”
- Carl Fischer, principal, CamaPlan (self-directed IRAs)
- Elliot Hershman Passive activity rules and Real estate professionals