

North Carolina Western Chapter of the American Society of Appraisers
is pleased to offer a
2-Day SEMINAR for Personal Property Appraisers*

***Fair Market Value Concepts:
Appraisals for Federal Tax Calculations***

FRIDAY, APRIL 12, & SATURDAY, APRIL 13, 2019: 8:30 AM – 5:30 PM
at the Wingate by Wyndham, 6050 Tyvola Glen Circle, Charlotte, NC 28217.

Instructor: Sandra Tropper, FASA

CE Credits: 16

THE COURSE: This two-day course was developed to acquaint beginning appraisers and reacquaint experienced ones with the requirements of preparing appraisals for intended uses that warrant an opinion of Fair Market Value for taxation. The seminar looks at the various definitions of Fair Market Value (from the Code of Federal Regulations), the definitions of qualified appraiser and qualified appraisal, and the meaning of language such as “unrelated use” and “recapture.” In addition, it examines the suggested format that has been provided by the IRS Art Appraisal Services office. The seminar also covers the new Tax regulations--with a specific focus on charitable contributions--that went into effect on January 1, 2019. Recent important precedent-setting court cases will be reviewed.

Manuals are provided and include several tax court cases that will be discussed in the seminar. There will be a short quiz at the end of the second day.

THE INSTRUCTOR: Sandra Tropper, FASA, has been a fine art appraiser and consultant in the Washington D.C. area for more than 25 years. She holds the designation of Fellow in the American Society of Appraisers, the accrediting organization in which she has served in numerous capacities including as Chair of the Personal Property Committee, the International Chair of Education, the Chair of Education for the Personal Property Committee, a member of the Board of Governors, Vice Chair of the Board of Examiners, and representative to The Appraisal Foundation Advisory Council.

While her accreditation is in Fine Art, she is an instructor and developer for courses for all personal property appraisers including appraisal report preparation and the legal and regulatory aspects of appraising. She developed the personal property report writing update course and this one on Fair Market Value issues for the PP appraiser. She has taught appraisal courses for the ASA, for other appraisal organizations, for private firms and at numerous universities.

TUITION:

ASA Member: \$350.00

Non-ASA: \$375.00

For the purpose of event planning – logistics, flights, food and manuals – please register by March 29, 2019.

Tuition for this course includes the Manual, snacks and lunch on both days.

Out-of-Town participants: We will be planning a Friday Evening Activity and dinner for those who may be interested.

Checks are to be payable to: North Carolina Western Chapter, ASA.

Please complete the attached registration form and mail it along with the course fee to our chapter treasurer:

**Nicholas Mermigas
7002 Mt. Holly-Huntersville Road
Charlotte, NC, 28216**

***This course is appropriate for Gems and Jewelry appraisers and for Car appraisers.**

FAIR MARKET VALUE CLASS Registration Form 2019

Please print this form and send completed form with payment to:

Nicholas Mermigas
7002 Mt. Holly-Huntersville Road
Charlotte, NC 28216

Course Offering Information:

"Fair Market Value Concepts: Appraisals for Federal Tax Calculations"

April 12-13, 2019:

CE Credits: 16

Location: Wingate by Wyndham, 6050 Tyvola Glen Circle, Charlotte, NC.

Rooms are available at a rate of \$89.00 plus tax, contact hotel at:

(704) 523-3366/ OR 855-516-1090

Tuition Costs: (Circle One)

ASA Member: \$350.00

Non-ASA: \$375.00

Method of Payment: Checks payable to **North Carolina Western Chapter ASA.**

ASA Membership #: _____

Membership Status: (Circle One) ASA AM Candidate Nonmember

What is your Appraisal Discipline? _____

First Name: _____

Middle Initial: _____

Last Name: _____

Company: _____

Address: _____

City: _____

State/Province: _____

Zip/Postal Code: _____

Is this an address change? Yes No

Phone: _____

Fax: _____

E-mail Address: _____

Signature: _____

Payment in full must accompany this form