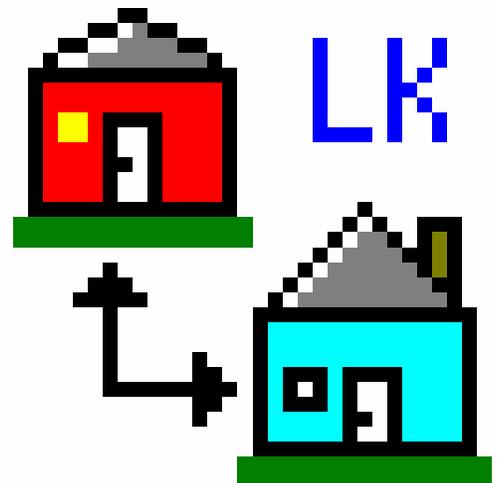


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A Guide To The

# Like-Kind Exchange vs Sale Analyzer

By Denver Tax Software, Inc.



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# Overview

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## Why Use This Program?

Like-kind Exchanges provide the taxpayer with a way to reduce their immediate taxes, by exchanging property, instead of selling the property and then buying other property. While this may be great for the taxpayer, someone still has to do the calculations. The Like-Kind Exchange vs Sale Analyzer automates the calculation! All you have to do is enter the information about the exchange, and the system will provide you with a Detailed Analysis and a handy Summary Analysis, which is great for showing the taxpayer the Savings or Cost of the exchange.

Please note that the Like-Kind Exchange vs Sale Analyzer is designed to handle exchanging one like-kind property for another like-kind property. You can also include cash and non like-kind property given or received, along with loans on the properties.

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## Please Read This!

The DTS Like-Kind Exchange vs Sale Analyzer has been designed to be easy-to-use and understand; however, you should always follow these rules:

**Always** exit the Like-Kind Exchange vs Sale Analyzer before turning off your computer.

**Never** turn off your computer without closing Windows first! Most Windows systems use disk caching and other performance enhancing features. Because of this, it is important to close Windows before turning off your machine. If you don't do this, information that you have entered into any program, including this one, could be lost or corrupted.

For the most up-to-date information on the Like-Kind Exchange vs Sale Analyzer, use Windows Notepad or Wordpad to load the file README.TXT. This file contains information that is not included in the manual.

# Installing And Starting

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## System Requirements

Microsoft Windows 3.1x, Microsoft Windows95, Microsoft WindowsNT.

4 MB of RAM.

2 MB of hard disk space.

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## Installation

The following Installation procedures assume that you will be using the **A:** drive. If you are installing from the **B:** drive, replace any instance of **A:** with **B:**. All commands you need to enter will be in **bold** type.

### Installing To A Single Machine

For the purpose of these instructions, we are assuming that your CD drive is drive D, if it is not, please make the appropriate changes. To install the program to a single machine, use the following steps:

1. Click on the **Start** button.
2. Click on the **Run** menu item.
3. Type **D:SETUP** and press the **ENTER** key.
4. Follow the instructions in the installation program.

### Network Installation

For the example described below, assume that the server's drive will be designated as the F (F:) drive and that the local machine's CD drive is drive D (D:).

1. Create a shared installation folder or directory on the server. For example, you might want to create F:\INSTALL\LK for the DTS Like-Kind Exchange vs Sale Analyzer.
2. Copy all files in D:\LK to the shared folder, F:\INSTALL\LK, that you created for this program on the server.
3. From a workstation that you want to be able to run the program from, open the server's shared installation directory using Windows Explorer

or some similar program. In the example in step 1, that would be F:\INSTALL\LK.

4. Run SETUP.EXE by double clicking on the file name.
5. Assuming that you want the program installed on the server, when the install routine suggests an installation directory, make sure that the drive specified is on the server. In the above example, that would be the F drive.
6. Repeat steps 3 – 5 from each workstation that you want to run the program from.

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## Starting The DTS Like-Kind Exchange vs Sale Analyzer

The installation program will create a "Denver Tax Software" Program Manager Group, if it doesn't already exist. The DTS Like-Kind Exchange vs Sale Analyzer will be placed within this group. In Windows95 you should also have a "Denver Tax Software" Start menu group.

To start the Like-Kind Exchange vs Sale Analyzer, double-click on the Denver Tax Software program group, then double-click on the Like-Kind Exchange vs Sale Analyzer icon. This will load the Like-Kind Exchange vs Sale Analyzer and you can begin work! In Windows95 or WindowsNT4.x you should click the Start button, find the Denver Tax Software menu, and click on the Like-Kind Exchange vs Sale Analyzer menu item.

# Getting Started

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## The Read Me File

If this is the first time you've installed the Like-Kind Exchange vs Sale Analyzer, or if you have just installed an update you should view the read me file. The Read Me file contains information on updates, corrections, and new features. The file is named README.TXT and is located in the same directory that you installed the Like-Kind Exchange vs Sale Analyzer in. You can use Notepad, Wordpad, or any other text editor to view this file.

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## Start Up

When you start the Like-Kind Exchange vs Sale Analyzer you will see the About box. The About box contains information on the program and Denver Tax Software, Inc. Click the OK button to get to the Main Screen and start your work.

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## Entering Information

The Like-Kind Exchange vs Sale Analyzer uses the standard input procedures that most Windows programs use.

To move from one input to another you can either use the mouse to select the input item you want, or press the **TAB** or **ENTER** key to move to the item.

To enter numeric information you may find it easier to use the numeric keypad. If you do this, make sure the **Num Lock** key is on.

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## Getting Help

While you are using the Like-Kind Exchange vs Sale Analyzer, you can load the program's help file by using the **Help | Contents...** menu item. You can also get help on any screen or input you are working on by pressing the **F1** key on your keyboard. If you have not used Windows help before, select the **Help | Help On Help...** menu item. This will load a tutorial on how to use Windows help files.

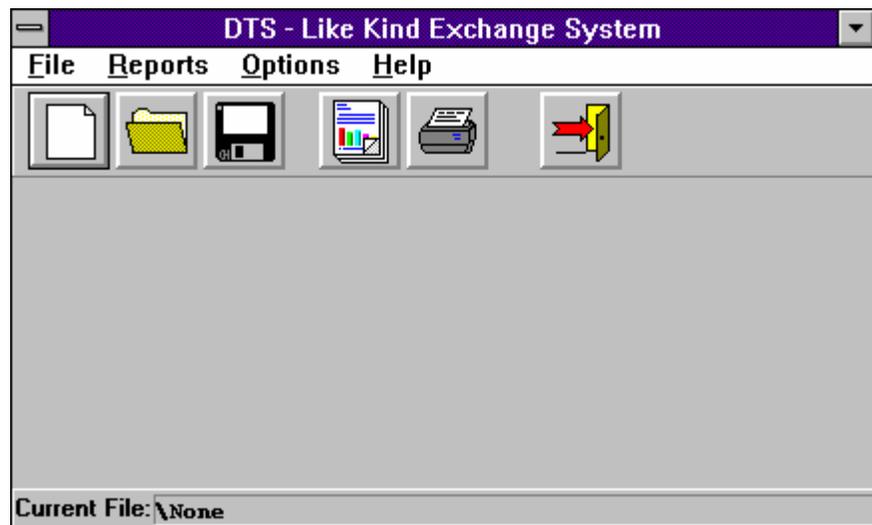
To get information about the Like-Kind Exchange vs Sale Analyzer (such as the version number), or information on Denver Tax Software, Inc. use the **Help | About...** menu item.

# The Main Screen

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## Description

In the Like-Kind Exchange vs Sale Analyzer, the Main Screen is where you will do your work. It looks like this:



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## Menus And Menu Items

The following is a listing of the menus and their menu items, with a brief explanation of each.

For some menu items there is an accelerator key combination. This is a combination of keys that will activate the menu item automatically. To use an accelerator combination, hold down the first key shown and press the second. If, for example, the accelerator combination is Ctrl-M you would hold down the Control (Ctrl) key and press the M key.

### File

#### New

Clears the inputs so you can enter a new Exchange scenario.

Ctrl-N

### **Open...**

Allows you to open a scenario that you saved to disk.

Ctrl-O

### **Save**

Saves the scenario you are working on.

Ctrl-S

### **Save As...**

Saves the scenario you are working on, after prompting you for a filename.

Ctrl-A

### **Exit**

Exits the Like-Kind Exchange vs Sale Analyzer.

## **Reports**

### **View...**

Shows the “Select Reports” screen, where you can select the reports you want to view.

### **Print...**

Shows the “Select Reports” screen, where you can select the reports you want to print. Then you will be presented with the standard Printer Dialog to select the number of copies you want.

## **Options**

### **Show Tool Bar**

Toggles the Tool Bar on and off. If there is a checkmark in front of this menu item the Tool Bar is displayed.

### **Show Tool Tips**

Toggles Tool Tips on and off. When Tool Tips are on you can move the mouse over a Tool Bar button and a short description of the button’s purpose will be displayed. A checkmark in front of this menu item indicates it is turned on.

### **Other...**

Shows the “Other Options...” screen. Here you can modify the following options:

- **Default Data Path:** This allows you to change the location that the program opens and saves your Exchange scenarios from and to.
- The second option allows you to select whether you want the program to prompt you for a filename (if you have not provided one) when saving with the **File | Save** menu item or the **Save** Tool Bar button.
- The third option allows you to select whether you want your reports printed in **Bold** or Normal text.

### **Printer Setup...**

Shows the standard Windows Printer Setup Dialog where you can change your default printer and its settings.

## **Help**

### **Contents...**

Shows the Contents screen of the Like-Kind Exchange vs Sale Analyzer's help file.

### **Help On Help...**

Shows the Windows "Help on Help" help file.

### **About.....**

Shows the Like-Kind Exchange vs Sale Analyzer's About box. This screen displays information about the program and Denver Tax Software, Inc. (If you click around you might find something extra ☺ )

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## **The Tool Bar**

The following is a list of the Tool Bar buttons and what they do:



Activates the **File | New** menu item.



Activates the **File | Open...** menu item.



Activates the **File | Save** menu item.



Activates the **Reports | View...** menu item.



Activates the **Reports | Print...** menu item.



Activates the **File | Exit** menu item.

---

## **The Current File**

At the bottom of the Main Screen is a status bar. This always shows the name of the Exchange Scenario file that you are working with. If the filename is too long to fit in the display it will be shortened to fit.

# Running An Exchange Scenario

## Inputs

The Inputs appear in the center of the Main Screen when you start a new scenario or open an existing one. The inputs look like this:

<b>General:</b>	
Name of Taxpayer:	Pat Doe
Optional 2nd Line:	Testing
Marginal Tax Rate on Transaction (20%=20):	20.0000
Exchange Expenses:	\$1,500.00
Sales Expenses:	\$2,000.00
<b>Property Given by Taxpayer:</b>	
Fair Market Value of Like-Kind Property:	\$50,000.00
Adjusted Basis of Like-Kind Property:	\$40,000.00
Loan on Like-Kind Property:	\$8,500.00
Cash:	\$1,000.00
Fair Market Value of non-Like-Kind Property:	\$2,000.00
<b>Property Received by Taxpayer:</b>	
Fair Market Value of Like-Kind Property:	\$48,000.00
Loan on Like-Kind Property:	\$3,500.00
Cash:	\$0.00
Fair Market Value of non-Like-Kind Property:	\$0.00

### General

#### Name of Taxpayer

Enter the taxpayer's name, as you want it to appear on the reports.

#### Optional 2nd Line

Enter any additional information that you want, such as Social Security Number or date of calculation. This will appear on reports under the taxpayer's name.

#### Marginal Tax Rate on Transaction

Enter the marginal tax rate on the transaction. *If the tax rate is 20%, you should enter 20 not .20.*

### **Exchange Expenses**

Enter the expenses that would be incurred by exchanging the items.

### **Sales Expenses**

Enter the expenses that would be incurred by a sale and a purchase.

## **Property Given by Taxpayer**

### **Fair Market Value of Like-Kind Property**

Enter the fair market value of the like-kind property that the taxpayer is *giving up*.

### **Adjusted Basis of Like-Kind Property**

Enter the adjusted basis of the like-kind property that the taxpayer is *giving up*.

### **Loan on Like-Kind Property**

Enter the amount of any outstanding loans associated with the like-kind property *given up*.

### **Cash**

Enter the amount of cash the taxpayer is *giving* the other party.

### **Fair Market Value of non Like-Kind Property**

Enter the fair market value of any non like-kind property that the taxpayer is *giving up*.

## **Property Received by Taxpayer**

### **Fair Market Value of Like-Kind Property**

Enter the fair market value of the like-kind property that the taxpayer is *receiving*.

### **Loan on Like-Kind Property**

Enter the amount of any outstanding loans associated with the like-kind property *received*.

### **Cash**

Enter the amount of cash the taxpayer is *receiving* from the other party.

### **Fair Market Value of non Like-Kind Property**

Enter the fair market value of any non like-kind property that the taxpayer is *receiving*.

---

## **Reports**

The Like-Kind Exchange vs Sale Analyzer provides you with three reports. They are the Inputs report, Detailed report, and Summary report. The Inputs report shows the inputs for the scenario. The Detailed report shows the calculations made to arrive at the analysis results, as well as the results. The Summary report shows a one-page summary of the results of the analysis.

To get these reports either click on the **R**eports | **V**iew... or **R**eports | **P**rint... menu item, depending on whether you wish to view them on screen or print them. You will then be presented with a dialog where you can select the reports that you want.

If you are printing reports and want them printed in bold, click on the **O**ptions | **O**ther... menu item. A dialog will appear where you can select that option. If you need to change your default printer or its settings, click on the **O**ptions | **P**rinter **S**etup... menu item.

When viewing reports on screen you can enlarge the report window using the standard windows procedures for sizing them. This will allow you to see all of the report columns on larger monitors.

# Tutorial

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## Overview

This chapter provides an opportunity to learn how the Like-Kind Exchange vs Sale Analyzer works. This example will show you how to enter a Like-Kind Exchange scenario and generate reports.

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## Try This!

In this example, when you are asked to 'click' on an item you should either click on that item with your mouse or use the equivalent keyboard commands to activate it. If you are unfamiliar with using the Windows operating environment we suggest you either read your Windows manual, use Windows Help or have someone teach you.

Any button or input you need to click on will be in **Bold**, and any information you need to enter will be in "**bold type surrounded by quotes**". Do not enter the quotes, only the text within the quotes.

- In Windows3.1x or WindowsNT3.5x, double-click on the **Denver Tax Software** Program Manager Group. In Windows95 or WindowsNT4.x click on the **Start** button, and find the **Denver Tax Software** menu.
- In Windows3.1x or WindowsNT3.5x, double-click on the **Like-Kind Exchange vs Sale Analyzer** icon . In Windows95 or WindowsNT4.x, click on the Like-Kind Exchange vs Sale Analyzer menu item.

You should see the About box.

- Click the **OK** button or press **ENTER**.

When the Main Screen is visible and the mousepointer is no longer an hourglass, we can begin.

- Select the **F**ile | **N**ew menu item, or click the **New** button.

The inputs should appear on the screen,

- Enter "**Pat Doe**" for the Name of Taxpayer, then press **ENTER**.
- Enter "**Tutorial Example**" for the Optional 2nd Line, then press **ENTER**.
- Enter "**20**" for Marginal Tax Rate on Transaction, then press **ENTER**.

- Enter “**1500**” for Exchange Expenses, then press **ENTER**.
- Enter “**2000**” for Sales Expenses, then press **ENTER**.

You have now entered all of the general inputs. Next we have to enter the information on the property that the taxpayer is giving to the other party.

- Enter “**50000**” for the Fair Market Value of Like-Kind Property, then press **ENTER**.
- Enter “**40000**” for the Adjusted Basis of Like-Kind Property, then press **ENTER**.
- Enter “**8500**” for the Loan on Like-Kind Property, then press **ENTER**.
- Enter “**1000**” for Cash, then press **ENTER**.
- Enter “**2000**” for Fair Market Value of non Like-Kind Property, then press **ENTER**.

Next, we need to enter the information on the property the taxpayer is receiving.

- Enter “**48000**” for the Fair Market Value of Like-Kind Property, then press **ENTER**.
- Enter “**3500**” for the Loan on Like-Kind Property, then press **ENTER**.
- Press **ENTER**.
- Press **ENTER**.

Next we’ll save the scenario we have entered.

- Select the **File | Save As...** menu item.
- Enter “**Tutorial**” and press **ENTER**. (The program will add the proper file extension to the name.)

Now we’ll analyze the information and get our results.

- Select the **Reports | View...** menu item, or click the  button.

The “Select Reports” dialog will appear.

- Select all of the reports, by clicking in the box to the left of the report. When selected there will be an X in the box.
- Click the **OK** button.

The reports should appear on the screen. To close a report just click on the  button. Use the scroll bars to move around the report.

You should now be able to enter your own exchange scenarios and get reports, Good Luck!

# License Agreement

LIKE-KIND EXCHANGE VS SALE ANALYZER

by  
Denver Tax Software, Inc.

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## DENVER TAX SOFTWARE LICENSE AGREEMENT

This is a legal and binding contract between you, the end user, and Denver Tax Software, Inc. By retaining this program on your computer you agree to be bound by the terms of this agreement. If you do not agree with the terms of this agreement, you should remove the program from your computer(s) and return the disk(s).

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4. Other restrictions. You may not rent or lease the SOFTWARE.
5. Your obligation. You must understand the calculation that the SOFTWARE is performing to be able to tell whether the calculations appear reasonable.

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## 30 DAY MONEY-BACK GUARANTEE

Unless stated otherwise in writing, Denver Tax Software products have a 30 day unconditional money-back guarantee. If the product was purchased directly from Denver Tax Software, simply return the product and the documentation in resaleable condition within 30 days of purchase for a full refund.

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The diskette(s) and manual that make up this software product are warranted by Denver Tax Software, Inc. to be free from defects in materials or workmanship for a period of 30 days from the date you purchased this product. If you notify Denver Tax Software within the warranty period of such defects in materials or workmanship, Denver Tax Software will replace the defective diskette(s).

The sole remedy for breach of this warranty is limited to replacement of defective materials and/or refund of purchase price and does not include any other kind of damage.

Apart from the foregoing limited warranty, the software programs are provided "AS IS," without warranty of any kind, either expressed or implied. The entire risk as to the performance of the programs is with the purchaser. Denver Tax Software, Inc. does not warrant that the operation of the programs will be uninterrupted or error-free.

Denver Tax Software, Inc. assumes no responsibility or liability of any kind for errors in the programs or documentation of/for the consequences of any such errors.

This Agreement is governed by the laws of the State of Colorado.

Should you have any questions concerning this Agreement, or if you wish to contact Denver Tax Software for any reason, please write:

Denver Tax Software Customer Service, PO Box 5308, Denver,  
Colorado 80217-5308, or call 1-800-326-6686 (voice.)



# Glossary of Terms

## **Accelerator Key**

An accelerator key is a key that can be used in conjunction with the Ctrl key to activate a menu item quickly. To do this, hold the Ctrl key down and press the accelerator key. Accelerator key combinations are shown to the right of menu items.

## **Adjusted Basis**

Adjusted basis is the original cost or other basis, minus deductions and additions, such as depreciation and casualty losses.

## **Amount Realized**

Amount realized is the total of all money that you receive plus the fair market value of all property or services you receive. This also includes any liabilities that became the responsibility of the buyer.

## **Amount Recognized**

The amount recognized is usually the same as the amount realized. This is the amount you must include in your gross income for tax purposes.

## **Default Data Path**

This is the directory or folder where the program will look for your files.

## **Fair Market Value**

Fair Market Value is the price that property would be exchanged between a buyer and seller if both had reasonable knowledge of the property and neither has to buy or sell.

## **Like-Kind Exchange**

A like-kind exchange involves the exchange of property. To be non-taxable it must involve qualifying property, and it must be like property. Like-kind exchanges are also called 1031 exchanges.









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