



# STRUCTURED INSTALLMENT SALES: A TAX DEFERRAL SOLUTION IN THE SALE OF REAL ESTATE OR BUSINESS

ORANGE COUNTY BAR ASSOCIATION  
REAL ESTATE LAW SECTION  
APRIL MEETING: IN PERSON & VIA ZOOM

OCBA OFFICE  
4101 WESTERLY PLACE  
NEWPORT BEACH, CA 92660

**SPEAKERS:**  
**TRACI KAAS**  
PRESIDENT, KAAS  
SETTLEMENT CONSULTING

**CHAD ETTMUELLER**  
SENIOR VICE PRESIDENT,  
JCR SETTLEMENTS, LLC.

**REGISTER AT**  
**[WWW.OCBAR.ORG](http://WWW.OCBAR.ORG)**

**APPROVED FOR 1.0**  
**MCLE CREDIT**

TUESDAY, APRIL 22ND, 2025

Registration: 12:00PM | Program: 12:30PM–1:30PM

Structured Installment Sales are a 1031 or DST alternative, codified in IRS Section 453, offering Sellers of real estate the opportunity to defer capital gains exposure and significantly amplify their net sale proceeds by placing any portion of their sale proceeds into annuity investment products with leading life insurance companies. With no associated costs to set up or manage, the product is a vital solution for real estate professionals to help their clients create tax efficiencies and maximize their financial futures.

Meeting Price	Attending In-Person *Lunch Included*	Zoom Only
Real Estate Law Section Member:	*Complimentary	\$0
OCBA Attorney (Non-Section Member):	\$50	\$25
Non-OCBA Member Attorney:	\$60	\$35

**Must register to attend – No walk ins | Zoom participants will receive their link closer to meeting date**

This activity has been approved for MCLE by the State bar of California in the amount of 1.0 hour(s) as appropriate to the content of the activity. OCBA is a state bar approved MCLE provider and certifies that this activity conforms to the standards for approved education activities prescribed by the rules and regulations of the state bar of California governing MCLE. Attendees must watch the program in its entirety in order to receive Participatory MCLE credit. Cancellations must be received in writing via fax or email 3 business days prior to the meeting. OCBA reserves the right to substitute speakers.

## OCBA REAL ESTATE SECTION MEETING – APRIL 22ND, 2025

Name (print): \_\_\_\_\_ Email: \_\_\_\_\_

By providing your email address, you agree to allow the OCBA to email you regarding relevant OCBA information.

Firm Name: \_\_\_\_\_ Bar #: \_\_\_\_\_ Phone: \_\_\_\_\_

Business Address: \_\_\_\_\_ City/ZIP: \_\_\_\_\_

Visa/MasterCard/Amex/Discover: \_\_\_\_\_ Expiration Date: \_\_\_\_\_ CVV: \_\_\_\_\_

Cardholder Name: \_\_\_\_\_ Signature: \_\_\_\_\_

\$\_\_\_\_\_ enclosed/to be charged (Make checks payable to the OCBA)

**Register online, fax or mail | Mail to: OCBA, P.O. Box 6130 Newport Beach, CA 92658 | Fax to: 949-440-6710**

If you are registering by fax or mail within 3 days of the meeting, please contact the OCBA at [education@ocbar.org](mailto:education@ocbar.org) to ensure registration.