

Taxation on Real Estate Conference

Illinois CPA Society

Speaking Engagement

June 17, 2026 from 12:30 pm to 1:30 pm (EDT)

Kelley Drye partner Ed Hannon was a speaker at the Taxation on Real Estate Conference, organized by the Illinois CPA Society.

Ed spoke in the session, “Tax Deferral – Delaware Statutory Trust.” Ed discussed how the use of a Delaware Statutory Trust (DST) in a like-kind exchange has become more common since the issuance of Revenue Ruling 2004-86. He also discussed how the tax issues go beyond the guidance in the Revenue Ruling. The issues become especially complex when there is acquisition financing and when the sponsor uses bridge financing to acquire the property. Ed covered both the requirements of Revenue Ruling 2004-86 and the collateral tax issues one should consider in the DST structure. He also examined how a self-created DST can be used to address “drop and swap” situations.

The Taxation on Real Estate Conference covers the tax, legal, and strategic issues shaping real estate investment and ownership in today’s rapidly evolving environment. Attendees gain critical insight into how recent and proposed changes in tax law, regulatory guidance, and political dynamics impact real estate transactions, structures, and long-term planning. Learn more [here](#).

Related Services

Delaware Statutory Trusts (DSTs)

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