



Brager Tax Law Group

EVERYTHING YOU NEED TO KNOW ABOUT SYNDICATED CONSERVATION EASEMENTS: PART 2

JUNE 2021

The IRS routinely finds ways to attack syndicated conservation easements ("SCEs").

The IRS recently added SCEs to their annual "Dirty Dozen" list of Tax Scams to avoid.

[In this article](#), Guy Glaser, one of our tax attorneys, explains the most common technical arguments used by the IRS against SCEs.

This is Part 2 of a series on SCEs, and will cover these arguments:

- *Failure to be a gift*
- *Not a restriction granted in perpetuity*
- *Conservation purposes not met*
- *Improper baseline documentation*
- *Problems with the appraisal or appraiser*
- *Problems with the form 8283*
- *Lack of CWA*

[Click Here to Read Part 2: "Common Technical Arguments the IRS Uses to Attack Easements"](#)

Guy Glaser has over 30 years of tax experience with the IRS. Prior to joining Brager Tax Law Group, he spent the last 10 years as the Laguna Niguel Associate Area Counsel for the IRS' Office of Chief Counsel's Large Business and International Division. [Read his full bio here.](#)

If you are a participant in a Syndicated Conservation Easement, or have a client who is, please contact our office for [a free 15 minute consultation with Dennis Brager](#).

Missed part 1 of this series on SCEs? [Click here to read Part 1.](#)

Sincerely,

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[Fox News: Why is everyone leaving Los Angeles? Read what Dennis Brager has to say on the financial reasons behind this mass exodus.](#)

The **Brager Tax Law Group** is a tax litigation and tax controversy law firm, which represents clients with tax problems and tax disputes with the IRS, the California Franchise Tax Board (FTB), the California Department of Tax and Fee Administration (CDTFA), and the Employment Development Department (EDD). **All of the firm's tax lawyers** are former trial attorneys with the IRS.

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- **Tax Audits**
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