

GENERAL INFORMATION PAGE

All offerings shall be completed within one year from the date of registration.

COURSE PROVIDER NAME California Association of REALTORS®		WEB SITE ADDRESS www.edesignations.com
DRE SPONSOR ID # (4 DIGITS) 0001	PHONE NUMBER 213-739-8239	EMAIL ADDRESS candicec@car.org
ADDRESS (STREET, CITY, STATE, ZIP CODE) 525 South Virgil Avenue, Los Angeles, CA 90020		
COURSE NAME Real Property, Tax and Exchanging		
BRIEF COURSE DESCRIPTION This course is designed to enable students to: <ul style="list-style-type: none"> -Become familiar with the term basis -Become familiar with the calculation of gain or loss on sale -Become familiar with tax-deferred exchanges and installment sales -Recognize various potential tax problems -Gain an understanding of various Federal tax laws and how they apply to the taxation of real property 		
METHOD OF COURSE PRESENTATION (LIVE, CORRESPONDENCE/INTERNET) Live	COURSE CATEGORY Consumer Protection	CREDIT HOURS 6
COURSE FEES (INCLUDE ANY SHIPPING AND HANDLING FEES) The cost for each class is \$149 or discounted to \$135.41 if the full series is being purchased.		
TEXTBOOK, WORKBOOK, OR OUTLINE INFORMATION Title: Real Property, Tax and Exchanging Author(s): C. Anthony Phillips, BS, MBA, MBT, CPA, Pasadena, CA James F. Little, MBA, CCIM, Sacramento, CA Margaret R. Smith, CPA, Lincoln, CA Wendy S. Kerfoot, CPA, Pasadena, CA Anthony L. Johnson, CPA, Carmichael, CA Wendy Chang, CPA, Pasadena, CA Copyright Date: 1999-2015 Pages: 88		
REFUND/CANCELLATION POLICY Cancellation must occur a minimum of 48 hours prior to the start of class to receive a refund or reschedule.		
FINAL EXAMINATION CRITERIA NUMBER OF QUESTIONS 20	TYPES OF QUESTIONS Multiple Choice	TIME One (1) minute per question
HOW MANY DIFFERENT FINAL EXAMS ARE OFFERED FOR THIS COURSE (ONE OR TWO)? Two		MINIMUM PASSING PERCENTAGE 70%

DRE Disclaimer Statement

Prior to the start of the course, the sponsor shall provide participants with the following disclaimer statement: "This course is approved for continuing education credit by the Department of Real Estate. However, this approval does not constitute an endorsement of the views or opinions which are expressed by the course sponsor, instructors, authors, or lecturers."

Attendance Policy

For live courses, students must attend a minimum of 90% of the approved course hours to be eligible to receive DRE continuing education course credit

Live Course Identification Statement

Participants shall present one of the following forms of identification below immediately before admittance to a live presentation of an offering:

- A. A current California driver's license.*
- B. A current identification card described in Section 13000 of the California Vehicle Code*
- C. Any identification of the participant issued by a governmental agency or a recognized real estate related trade organization within the immediately preceding five years which bears a photograph, signature and identification number of the participant.*

Correspondence Course Identification Statement

Participants shall present one of the following forms of identification immediately before the administration of the final examination:

- A. A current California driver's license.*
- B. A current identification card described in Section 13000 of the California Vehicle Code*
- C. Any identification of the participant issued by a governmental agency or a recognized real estate related trade organization within the immediately preceding five years which bears a photograph, signature and identification number of the participant.*

Examination Regulatory Notes

- Participants taking a correspondence offering or package of offerings shall be limited to completion of final examinations for a maximum of fifteen (15) credit hours during any one 24-hour period. A participant shall not be granted access to additional segments of the final examination for offerings or a package of offerings that exceed fifteen (15) credit hours until the appropriate 24-hour period has elapsed.
- An offering may include a provision for one retaking a different final examination by a participant who failed the original examination provided the questions in the re-examination are different questions than those contained in the original examination. A participant who fails the re-examination cannot receive credit for the course. Such a participant is not barred from enrolling and completing the same course, but must retake the course and pass the final examination with a score of 70% or better to receive credit.
- Questions used in a final examination shall not duplicate any more than 10% of questions used in any other quiz or examination utilized during the presentation of the course.
- Final examinations for CE courses consisting only of multiple choice, true/false and/or fill-in the blank questions shall be limited to a maximum of 10% true/false questions.
- Time calculations for a final examination consisting of multiple choice, true/false and/or fill-in the blank questions should be allowed a maximum amount of one (1) minute per question. The minimum number of questions for a continuing education final examination consisting only of multiple choice, true/false and/or fill-in the blank questions is:

<i>1 credit hour = 5</i>	<i>19-23 credit hours = 50</i>
<i>2 credit hours = 10</i>	<i>24-27 credit hours = 60</i>
<i>3-5 credit hours = 15</i>	<i>28-31 credit hours = 70</i>
<i>6-8 credit hours = 20</i>	<i>32-35 credit hours = 80</i>
<i>9-11 credit hours = 25</i>	<i>36-39 credit hours = 90</i>
<i>12-14 credit hours = 30</i>	<i>40 credit hours and over = 100 questions</i>
<i>15-18 credit hours = 40</i>	

Online Evaluation Statement

A course and instructor evaluation is available on the Department of Real Estate (DRE) website at www.dre.ca.gov. Access this form by typing in "RE 318A" in the search box located in the upper right corner of the home page.
