



## Starker v. United States, 602 F. 2d 1341 - Court of Appeals, 9th Circuit 1979

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## How this document has been cited

In this case, the taxpayer transferred his timberland (the relinquished property) in exchange for the transferee's promise to acquire suitable replacement property within five years or pay any outstanding balance in cash

- in [Reverse Like-Kind Exchanges: Is the Safe Harbor Provided by Revenue ...](#) and 15 similar citations

—"if... taxpayers sell their property for cash and reinvest that cash in like-kind property, they cannot enjoy [§ 1031's] benefits, even if the reinvestment takes place just a few days after the sale."

- in [NORTH CENTRAL RENTAL & LEASING, LLC v. US, 2015](#) and 15 similar citations

And "[i]t has long been the rule that use of property solely as a personal residence is antithetical to its being held for investment."

- in [US v. Orr, 2018](#) and 24 similar citations

—nonsimultaneous transfer qualifies as like-kind exchange "[e]ven if the contract right includes the possibility of the taxpayer receiving something other than ownership of like-kind property

- in [Calloway v. Commissioner, 2010](#) and 13 similar citations

The legislative history [of § 1031] reveals that the provision was designed to avoid the imposition of a tax on those who do not 'cash in' on their investments in trade or business property

- in [Teruya Bros., Ltd. v. CIR, 2009](#) and 21 similar citations

Sunnen was limited by the Court to cases in which there had been a "significant change in the legal climate."

- in [Kamilche Co. v. US, 1995](#) and 9 similar citations

The Oneida property was used as Krause's residence and family home; it was not a business or investment property.

- in [In re Krause, 2008](#) and 8 similar citations

The concept behind this exception derives from the assumption that when an investor exchanges a piece of property for another of like-kind, he is merely continuing an ongoing investment, rather than ridding himself of one investment to obtain another.

- in [Teruya Bros., Ltd. v. CIR, 2009](#) and 10 similar citations

In addition, "[i]n order for collateral estoppel to apply, the issue to be foreclosed in the second litigation must have been litigated and decided in the first case."

- in [Kamilche Co. v. US, 1995](#) and 9 similar citations

On April 1, 1967, TJ **Starker**, his son, Bruce, and his daughter-in-law, Elizabeth, entered into a "land exchange agreement" with Crown Zellerbach Corporation (hereinafter referred to as Crown

- in [Like-Kind Exchanges after Starker: Implications for California Revenue ...](#) and 8 similar citations

## Cited by

[Hewitt v. Parks](#)

Cal: Court of Appeal, 3rd Appellate Dist. 2017

[Estate of Bartell v. Commissioner](#)

147 TC 140 - Tax Court 2016

[Kamilche Co. v. US](#)

53 F. 3d 1059 - Court of Appeals, 9th Circuit 1995

[Bolker v. CIR](#)

760 F. 2d 1039 - Court of Appeals, 9th Circuit 1985

[Magneson v. CIR](#)

753 F. 2d 1490 - Court of Appeals, 9th Circuit 1985

[American Med. Intern. v. SEC. OF HEALTH, ETC.](#)

677 F. 2d 118 - Court of Appeals, Dist. of Columbia Circuit 1981

[NORTH CENTRAL RENTAL & LEASING, LLC v. US](#)

Court of Appeals, 8th Circuit 2015

[North Central Rental & Leasing, LLC v. US](#)

779 F. 3d 738 - Court of Appeals, 8th Circuit 2015

[Ocmulgee Fields, Inc. v. CIR](#)

613 F. 3d 1360 - Court of Appeals, 11th Circuit 2010

[OCMULGEE FIELDS, INC. v. COMMISSIONER OF INTERNAL REVENUE](#)

Court of Appeals, 11th Circuit 2010

[all 416 citing documents »](#)