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CONSOLIDATED TOMOKA LAND CO

Form 8-K

January 23, 2006

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K  
CURRENT REPORT

Pursuant to Section 13 or 15(d) of  
the Securities Exchange Act of 1934

January 20, 2006

Date of Report  
(Date of earliest  
event reported)

CONSOLIDATED-TOMOKA LAND CO.  
(exact name of registrant as specified in its charter)

FLORIDA	0-5556	59-0483700
(State or other		(IRS Employer
jurisdiction		Identification
of incorporation)	(Commission File Number)	Number)

1530 Cornerstone Boulevard, Suite 100	
Daytona Beach, Florida	32117
(Address of principal executive offices)	(Zip Code)

(386)274-2202  
(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- ☐ Written communications pursuant to Rule 425 under the securities Act (17 CFR 230.425)
- ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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FORM 8-K, January 20, 2006  
CONSOLIDATED-TOMOKA LAND CO.  
COMMISSION FILE NO. 0-5556  
EMPLOYER ID NO. 59-0483700

## Item 8.01. Other Events.

On January 20, 2006, Consolidated-Tomoka Land Co., issued a press release stating the Company entered into a closing agreement with the Internal Revenue Service resolving a previously reported dispute related to the appropriateness of Internal Revenue Code Section 1031 tax deferred treatment utilized by the Company for three of its twelve sales transactions reported in its 2002 tax year.

A copy of the press release is furnished as an exhibit to this report.

## Item 9.01. Financial Statements and Exhibits

The following exhibit is furnished herewith pursuant to Item 8.01 of this Report.

( c ) Exhibits.

99.1 Press Release issued January 20, 2006.

## SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

CONSOLIDATED-TOMOKA LAND CO.

Date: January 20, 2006

By:/S/Bruce W. Teeters

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Bruce W. Teeters, Senior  
Vice President - Finance  
and Treasurer  
Chief Financial Officer

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