

INSTRUCTOR

*Joe A. Bennett, CPA
Senior Extension Associate
at Cornell University*

Joe has leadership in
Income Tax
Management and Financial Research
at Cornell University, and is a member
of the national Farm Income Tax
Extension Committee.

CREDITS

Up to 8 CPE credits are available
to Enrolled Agents and NYS CPA's.
(No CLE credits)

If you are unable to attend this
school, other schools are being
held at Oneonta (12-16-09)
and Owego (12-17-09).

Please contact Cornell Tax
Program for more details:
[http://agfinance.aem.cornell.edu/
tax_programs.htm](http://agfinance.aem.cornell.edu/tax_programs.htm)

If you are a person with a
disability and require any
auxiliary aids, services, or
other accommodations
for a program,
please contact us
as soon as possible.

Thank you



Cornell University
Cooperative Extension
Cayuga County

Education Center, 248 Grant Avenue, Suite 1, Auburn, NY 13021-1495

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Cornell University
Cooperative Extension
Cayuga County

2009 Cornell Regional Farm & Small Business One-Day Income Tax School

**Thursday,
December 10, 2009**

**HOLIDAY INN
75 North Street
Auburn, NY 13021**

Building Strong and Vibrant New York Communities

TAX SCHOOL TOPICS

This year, the tax school will highlight 2009 Federal and NYS tax legislation that impacts both individual taxpayers and farmers. Federal tax concerns to be covered include capital gains, depreciation and cost recovery, and farmer income averaging. A separate manual addressing 2009 NY State Income Taxes will be provided to participants.

Topics will include:

- Capital Gains
- New Federal Legislation
- Prior Federal Legislation
- NYS Legislation
- Income Averaging
- Depreciation
- Pre-paid expenses
- Sale of Business Assets
- Financial Distress
- NYS Farmers school tax credit

Cornell's one-day income tax school is for CPAs, Enrolled Agents, Tax Preparers, Attorneys, Bookkeepers, Farmers and Individuals to assist in the planning and filing of 2009 income tax returns. The course will prepare attendees for the new 2009 legislative income tax changes and prior year-end income tax changes. This Tax School will include examples of tax management and reporting, recommendations and instruction from an updated reference book that can be used throughout the tax season.

LOCATION:
HOLIDAY INN
75 North Street
Auburn, New York

DATE:
Thursday, December 10, 2009

REGISTRATION DEADLINE
December 3, 2009

REGISTRATION IS REQUIRED.

**We can ONLY
ACCEPT PREPAID reservations.**

SCHEDULE:
Registration begins at 7:45 A.M.
Program 8:30 A.M. to 4:30 P.M.
Lunch served from
12:00 to 1:00 P.M.

More Information: 315.255.1183
CPE credits (No CLE credits)

COST-Does NOT include lodging
Seminar cost with lunch - \$155.00
(Includes:
Materials, hot lunch buffet and break)

COST-Without Lunch - \$145.00
**Registration after
December 3, 2009 - \$170.00**
We may not be able to guarantee
registration after December 3, 2009

We do not accept credit cards.

Income Tax School REGISTRATION FORM

First and Last Name of Participant(s):

Firm Name:

Address: _____

Town/Zip: _____

Phone: _____

Fax: _____

Email: _____

CHECK ONE PLEASE

_____ Registration @ \$155. _____

_____ Registration at \$145. _____
No lunch

Total Enclosed \$ _____
Registration after
December 3, 2009 - \$170.00

Make check or money order payable to:

CCE Cayuga County

Mail to: Cornell Cooperative Extension
Cayuga County
Attn: PEGGY LILLIE
248 Grant Avenue
Auburn, New York 13021-1495

Phone: 315.255.1183

Fax: 315.255.1187

Email: Cayuga@cornell.edu

Web: www.cce.cornell.edu/cayuga

Building Strong and Vibrant New York Communities

Cornell Cooperative Extension in Cayuga County provides equal program and employment opportunities.