Two 2-Day Programs Available

CORNELL IN-DEPTH TAX SCHOOL
CORNELL ANNUAL INCOME TAX UPDATE SCHOOL

LOCATIONS:

In-Depth Tax Schools
October 28 & 29 – Binghamton
November 4 & 5 – Syracuse
November 9 & 10 – Saratoga Springs
November 11 & 12 – Utica
November 16 & 17 – Buffalo
November 18 & 19 – Rochester

Annual Income Tax Update Schools
December 7 & 8 – Syracuse
December 9 & 10 – Rochester

To register using a credit card, visit our website: www.taxschools.dyson.cornell.edu

Participants will receive a reference workbook that is used by tax professionals nationwide!

Up To 16 CPE Credits Available for New York State CPAs and 15 CPE Credits for Other Tax Return Preparers (OTRP), Enrolled Agents

NYS CPE Sponsor ID #000663

(Also meets the requirements of the CFP Board)

Agricultural Finance and Management at Cornell
Cornell Program on Agricultural and Small Business Finance
Charles H. Dyson School of Applied Economics and Management
College of Agriculture and Life Sciences, Cornell University, Ithaca, NY 14853-7801

Diversity and Inclusion are a part of Cornell University’s heritage. We are a recognized employer and educator valuing AA/EEO, Protected Veterans, and Individuals with Disabilities.
Learning Objectives: To present and provide tax practitioners with an understanding of new tax legislation and enhance their knowledge with a variety of taxation issues.

Field of Study: Taxation

Program Level: Intermediate

Delivery Method: Group-Live

Registration Information: See enclosed registration forms for each of the two schools.

General Information:

Both the Cornell In-Depth and Annual Income Tax Update Schools are designed for certified public accountants, enrolled agents, tax practitioners, tax and financial advisors, consultants, and attorneys who want an in-depth explanation and review of income tax reporting and management. We will emphasize the current year and any late breaking legislation and changes.

Registration and Fees:

Advanced registration is required and is limited to the capacity of the meeting room at each location.

Discounted registration: $385 (must be post marked on or before October 14).

General registration: $445 (post marked after October 14).

The registration fee includes two fantastic noon meals, refreshments at registration time and throughout the school, and the approximately 700 page 2015 National Income Tax Workbook and other printed reference publications including New York State Income Tax update material.

Overnight Accommodations:

Participants needing overnight accommodations should contact the hotels directly. A block of rooms has been reserved for each school. Request the special rate for the Cornell Tax School (see the back page of this brochure). You are responsible for reservations and paying for your room.

Additional Information:

- Prerequisites: Prior income tax preparation knowledge/experience.
- Advanced Preparation: None

Refund/Cancellation Policy: Refunds for tax programs sponsored by Cornell University must be requested in writing (email is acceptable) at least two weeks prior to the event and will be subject to a cancellation fee. Requests should be directed to the Registrar. Refund requests received after this will be handled on a case-by-case basis.

Schedule:

7:30 a.m.: day one: Check-in. You will receive materials, nametag, and refreshments.

8:30 a.m.: Introductions and instruction begins.

12:00 noon: Lunch.

5:00 p.m.: Instruction concludes.

On both days, there will be mid-morning and afternoon breaks with refreshments.

Cornell Contact Information:

For further assistance, special needs or information regarding a refund, complaint and/or program cancellation policies, please contact the Tax School Registrar:

Michelle Cranston
Telephone: 607-255-1585
Fax: 607-255-1589
E-mail: taxschools@cornell.edu

Mail Registration and check to:

Cornell University
Income Tax School
451 Warren Hall
Ithaca, NY 14853-7801

To register using credit card, visit our website:

www.taxschools.dyson.cornell.edu

PLEASE NOTE:

- No audio or video recording devices are allowed.

- It is impossible to maintain a large meeting room temperature satisfactory to all participants, so please wear layers of clothing for your comfort.
### WHICH SCHOOL IS RIGHT FOR YOU?

<table>
<thead>
<tr>
<th>Topics Covered</th>
<th>In Depth Income Tax</th>
<th>Annual Income Tax Update</th>
</tr>
</thead>
<tbody>
<tr>
<td>Affordable Care Act¹</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Agricultural &amp; Natural Resources Issues</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Business Entity Issues</td>
<td>X</td>
<td>No</td>
</tr>
<tr>
<td>Business Issues</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Ethics for tax practitioners (2 hours)</td>
<td>No</td>
<td>X</td>
</tr>
<tr>
<td>Individual Issues</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>IRS Issues²</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Net Operating Losses</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>New Legislation</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Provisions Limited by Amount of Income</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Repair Regulations¹</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Retirement</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Tax Accounting Issues</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Tax Practice²</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Tax Rates and Useful Tables</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Trade or Business</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

Note that at the Annual Income Tax Update:

1. Coverage of Affordable Care Act and Repair Regulation chapters will be reduced to allow 2 hours of Ethics.
2. IRS topics will be presented by non-government presenters.

### INSTRUCTORS

<table>
<thead>
<tr>
<th>Instructor</th>
<th>In Depth Income Tax School</th>
<th>Annual Income Tax Update</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gregory J. Bouchard, Senior Extension Associate, Cornell University</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>F. John Schifferli, CPA, Provvidenza &amp; Wright, CPA’s, LLC Pittsford, NY</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Alice A. Cooley, Internal Revenue Agent, US Department of Treasury</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Suzanne Reusch, Outreach Services, NYS Dept of Taxation &amp; Finance</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Norman Provvidenza, CPA, Provvidenza &amp; Wright, CPA’s, LLC Pittsford, NY</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Joseph Baldwin, EA Financial Services Leader Farm Credit East, Geneva, NY</td>
<td>X</td>
<td></td>
</tr>
</tbody>
</table>

### EDUCATIONAL CREDITS

Earn up to 16 CPE Credits – Registrants must provide their professional credential number(s) at the seminar

- Department of the Treasury – IRS. We have entered into an agreement with the Office of Director of Practice, IRS, to meet the requirements of 31 Code of Federal Regulations, section 10.6(g). Those students attending will earn up to 16 continuing Education Credits under sponsor ID 9FRDE.

- We are a N.Y.S. Continuing Education Sponsor and those meeting the requirements will earn 16 credits or contact hours of continuing professional education under ID # 000663.

- This course has been accepted by the CFP Board and meets the requirements of the CFP Board for 16 CE hours under ID NITW2550.

---

The In-Depth Income Tax School uses the 2015 National Income Tax Workbook and does not include a 2 hour Ethics presentation. This is a faster paced program that includes information on business entity taxation and larger, more complicated client situations.

Available CPE Credits
- Federal Tax update, 3 CE (1 CE for NYS requirements)
- Federal Tax Issues, 12 CE
- NYS Tax Update, 1 CE

The Annual Income Tax Update School uses the 2015 National Income Tax Workbook and includes a 2 hour Ethics presentation which meets IRS requirements (but is not approved for CPAs or CFPs). This program will concentrate on Form 1040 items for individuals and smaller businesses and will not include business entity taxation.

Available CPE Credits
- Federal Tax Update, 3 CE (1 CE for NYS requirements)
- Federal Tax Issues, 10 CE
- Ethics, 2 CE (IRS only)
- NYS Tax, 1 CE
### In-Depth Tax School Hotels

<table>
<thead>
<tr>
<th>Date</th>
<th>Location</th>
<th>Address</th>
<th>Room Reservations</th>
<th>Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>October 28 &amp; 29, 2015</td>
<td>BINGHAMTON HOLIDAY INN ARENA</td>
<td>2-8 Hawley Street, Binghamton, NY 13901</td>
<td>607-722-1212</td>
<td></td>
</tr>
<tr>
<td>November 4 &amp; 5, 2015</td>
<td>HOLIDAY INN SYRACUSE/LIVERPOOL</td>
<td>441 Electronics Parkway, Liverpool, NY 13088</td>
<td>315-457-1122</td>
<td></td>
</tr>
<tr>
<td>November 9 &amp; 10, 2015</td>
<td>SARATOGA SPRINGS HOLIDAY INN</td>
<td>232 Broadway, Saratoga Springs, NY 12866</td>
<td>518-584-4550 or 800-465-4329</td>
<td></td>
</tr>
<tr>
<td>November 11 &amp; 12, 2015</td>
<td>RADISSON HOTEL – UTICA CENTRE</td>
<td>200 Genesee Street, Utica, NY 13502</td>
<td>315-797-8010</td>
<td></td>
</tr>
<tr>
<td>November 16 &amp; 17, 2015</td>
<td>MILLENIUM HOTEL</td>
<td>2040 Walden Avenue, Buffalo, NY 14225</td>
<td>716-681-2400</td>
<td></td>
</tr>
<tr>
<td>November 18 &amp; 19, 2015</td>
<td>RIT INN &amp; CONFERENCE CENTER</td>
<td>5257 W. Henrietta Road, Henrietta, NY 14467</td>
<td>585-359-1800</td>
<td></td>
</tr>
</tbody>
</table>

### Annual Income Tax Update School Hotels

<table>
<thead>
<tr>
<th>Date</th>
<th>Location</th>
<th>Address</th>
<th>Room Reservations</th>
<th>Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>December 7 &amp; 8, 2015</td>
<td>HOLIDAY INN SYRACUSE/LIVERPOOL</td>
<td>441 Electronics Parkway, Liverpool, NY 13088</td>
<td>315-457-1122</td>
<td></td>
</tr>
<tr>
<td>December 9 &amp; 10, 2015</td>
<td>RIT INN &amp; CONFERENCE CENTER</td>
<td>5257 W. Henrietta Road, Henrietta, NY 14467</td>
<td>585-359-1800</td>
<td></td>
</tr>
</tbody>
</table>

**Note new location for this school**

Reserved room block is limited at the Cornell Tax School rate so please make your hotel room reservations early.
2015 IN-DEPTH TAX SCHOOL REGISTRATION FORM

Discounted Registration: $385 (post marked on or before October 14)
General Registration: $445 (post marked after October 14)

Make check payable to “Cornell University”

Registrations will only be accepted up to room capacity. Note: Registration changes are subject to service fees!

Last Name: ________________________________  Preparer Tax Identification Number: (required)

First Name: ________________________________
Name Tag Name: ____________________________
Firm Name: ________________________________

Address: __________________________________
City: __________________ State: ___________ Zip: __________________________
Email: __________________ Daytime Phone #: ________________

I will be attending:

☐ Binghamton – Oct 28 & 29
☐ Syracuse – Nov 4 & 5
☐ Saratoga Springs – Nov 9 & 10
☐ Utica – Nov 11 & 12
☐ Buffalo – Nov 16 & 17
☐ Rochester – Nov 18 & 19

Last Name: ________________________________  Preparer Tax Identification Number: (required)

First Name: ________________________________
Name Tag Name: ____________________________
Firm Name: ________________________________

Address: __________________________________
City: __________________ State: ___________ Zip: __________________________
Email: __________________ Daytime Phone #: ________________

I will be attending:

☐ Binghamton – Oct 28 & 29
☐ Syracuse – Nov 4 & 5
☐ Saratoga Springs – Nov 9 & 10
☐ Utica – Nov 11 & 12
☐ Buffalo – Nov 16 & 17
☐ Rochester – Nov 18 & 19

Feel free to photocopy this form for additional registrants. Registrations will be confirmed by email or U.S. Mail. The registration fee does not include lodging.

Mail to:        Cornell University
                Income Tax School
                451 Warren Hall
                Ithaca, NY 14853-7801

To register using credit card,
visit our website:
www.taxschools.dyson.cornell.edu
2015 ANNUAL INCOME TAX UPDATE SCHOOL REGISTRATION FORM

Discounted Registration: $385 (post marked on or before October 14)
General Registration: $445 (post marked after October 14)

Make check payable to “Cornell University”

Registrations will only be accepted up to room capacity. Note: Registration changes are subject to service fees!

Preparer Tax Identification Number: (required)

<table>
<thead>
<tr>
<th>CPA #</th>
<th>Financial Planner #</th>
<th>PTIN #</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Last Name: __________________________
First Name: _________________________
Name Tag Name: ______________________
Firm Name: __________________________
Address: ____________________________
City: __________________, State: ______, Zip: __________
Email: ______________________________
Daytime Phone #: ____________________

I will be attending: Annual Income Tax Update School

☐ Syracuse – Dec 7 & 8
☐ Rochester – Dec 9 & 10

Preparer Tax Identification Number: (required)

<table>
<thead>
<tr>
<th>CPA#</th>
<th>Financial Planner #</th>
<th>PTIN #</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Last Name: __________________________
First Name: _________________________
Name Tag Name: ______________________
Firm Name: __________________________
Address: ____________________________
City: __________________, State: ______, Zip: __________
Email: ______________________________
Daytime Phone #: ____________________

I will be attending: Annual Income Tax Update School

☐ Syracuse – Dec 7 & 8
☐ Rochester – Dec 9 & 10

Feel free to photocopy this form for additional registrants. Registrations will be confirmed by email or U.S. Mail. The registration fee does not include lodging.

Mail to: Cornell University Income Tax School
451 Warren Hall
Ithaca, NY 14853-7801

To register using credit card, visit our website:
www.taxschools.dyson.cornell.edu