

**TO:** Secretary/Office Manager/Attorneys

**FROM:** CLE Committee

**SUBJECT:** Program Announcement for October 2, 2019

**Date:** **October 2, 2019**

**Time:** 12:00 p.m. until 1:00 p.m.

**Where:** Tompkins County Public Library  
Borg Warner East Room

**Speaker:** John E. "Jack" Little, CPA CFE  
Hayden R. Brainard, Jr., Esq.

**Topic:** ***"IRS Code Section 1031 – Like Kind Exchanges"***

Professor Jack Little, CPA, CFE of the Cornell SC Johnson College of Business will conduct a workshop titled "IRS Code Section 1031- Like Kind Exchanges". He will cover important terms, definitions and due dates relative to tax deferred real estate exchanges and well as the duties of the Qualified Intermediary.

Attendees will earn one hour of credit in the area of Professional Practice. **Credit shall be awarded only for attendance at an entire course or program, or for attendance at an entire session of a course or program. No credit shall be awarded for attending a portion of a course or a portion of a session.**

Program Fee: The program fee for members is included in TCBA annual dues; the fee for non-members is \$15.00 as well as those delinquent in dues. Financial assistance is available for those who cannot pay for the program.

This program is appropriate for both newly admitted and experienced attorneys.

*The Tompkins County Bar Association has been certified by the New York State Continuing Legal Education Board as an Accredited Provider of continuing legal education in the State of New York*