

# WHAT IS INCOME?

The Institute of Assessing Officers affiliated with the New York State Assessors' Association  
Presents a One Day Seminar At:

**Geneva Ramada Inn  
Geneva, New York**

**November 9, 2018**



This updated One Day Seminar includes a thorough discussion of what is and what is not considered income for both the Senior Citizens and the Enhanced STAR exemptions. The power point presentation details where to find useful DTF website resources, defines income and its parameters, lists local options available, and explores such trouble spots as rental income and depreciation, IRS's and mutual funds. Participants will learn how to read and reconstruct income tax returns and their supporting documentation. The handouts include a compilation of Opinions of Council related to the question on income for exemptions purposes and other reference materials.

**Instructor - Donna Komor, IAO**



## Continuing Education Hours / Re-Certification Credits

The Institute of Assessing Officers will award (6) six re-certification credits to all Institute Members who attend this seminar. Eligible Assessors and County Directors who attend will receive continuing education credit and reimbursement from ORPS, pursuant to their rules.

## General Information

Registration: 8:30 AM  
Seminar: 9:00 AM to 4:00 PM  
Location: **Geneva Ramada Inn  
41 Lakefront Drive  
Geneva, NY 14456  
(315) 789-0400**

Reservations Must Be Made By  
**November 2, 2018**

Tuition:  
\$100.00 - IAO Members  
\$110.00 - NYSAA Members  
\$150.00 - All Others

Please CIRCLE membership status

Tuition Includes:  
Course Materials, Coffee, Pastry,  
Lunch, Breaks

**No - DOS Appraiser Credit Available**

Enrollment is limited to the first 40 applications received. No refunds after **November 2, 2018**. Consider your reservation confirmed unless otherwise notified, Call - Larry Quinn, IAO for additional information at **(315) 331-3914** or Email: [taxmanarc@hotmail.com](mailto:taxmanarc@hotmail.com)

Name: \_\_\_\_\_ Telephone: \_\_\_\_\_

Town: \_\_\_\_\_ Fax: \_\_\_\_\_

Title: \_\_\_\_\_ Email: \_\_\_\_\_

Address: \_\_\_\_\_

City / State / Zip \_\_\_\_\_

Please Indicate IAO - Yes \_\_\_\_\_ No \_\_\_\_\_

Enclose a check or your Municipality's completed voucher for the amount you qualify for. Make checks payable to: **New York State Assessors' Association**

**C/O Larry Quinn, IAO  
100 East Miller Street  
Newark, NY 14513  
Phone (315) 331-3914  
Fax # (315) 331-8854**

**Or register and pay online at [www.nyassessor.org](http://www.nyassessor.org)**