



**The Canadian Cottage Update:  
Canadian Issues for American Attorneys**

**Thursday, December 4, 2014**

**1:00 p.m. – 2:00 p.m.**

**BAEC, 438 Main Street, Buffalo, NY**

**1.0 CLE credit: Areas of Professional Practice**

**Live Seminar - \$20 BAEC/NYSBA members, \$25 non-members**

*A special thank you to our lunch sponsor, the Real Property Law Section of the*



**Speaker:**

Richard S. Halinda, B.A. L.L.B.  
*Law Office of Richard S. Halinda*

It is important that U.S. Attorneys be aware of Canadian tax consequences related to U.S. clients buying, selling or holding Canadian property. Learn the “Deeming” rules which require U.S. residents to file Canadian tax returns and payment of taxes when same are not required or assessed in the U.S. Have your U.S. clients avoid penalties and interest charges for failure to file. Don’t miss this very useful and informative program for the U.S. Attorney who wants to understand how certain events can trigger Canadian tax consequences with respect to the holding of Canadian property for the benefit of clients.

At this Midday Lecture, you will learn:

- Procedures in transfers of Canadian property
- Filing requirements of U.S. resident corporations in Canada
- Canadian taxes applicable to transfers and dispositions
- Death or divorce consequences
- Gift consequences
- Estate planning techniques
- Capital gains taxes
- Capital gains rules and the U.S. Canada Tax Treaty

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**Erie Institute of Law Registration Form - The Canadian Cottage Update**

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Cancellation Policy: If you are unable to attend a seminar for which you have already registered, call Mary Kohlbacher at 852-8687 ext. 115. For a full refund, notice of your cancellation must be received 48 hours in advance of a program. **Cancellations received less than 48 hours in advance are subject to a \$5 administrative fee.** Registrants who are pre-registered and fail to attend will receive course materials in lieu of a refund.

**Mail or Fax to: Erie Institute of Law, 438 Main Street, Sixth Floor, Buffalo, New York 14202, (716) 852-8687, Fax (716) 852-7641. Register online at [www.eriebar.org](http://www.eriebar.org)**