



## ***“EASY AS 1, 2, 3!”***

### ***Complex issues experienced while preparing Estate Accounts and Frequently Asked Questions.***

**DATE:** June 8<sup>th</sup>, 2009

**TIME:** Registration: 8:30 a.m. – 9:00 a.m.

**Program Starts:** 9:00 a.m.– 12:00 p.m.

**LOCATION:** The Institute of Law Clerks of Ontario  
20 Adelaide St. E., Suite 503  
Toronto, Ontario

*Remember to bring  
your business card  
to be eligible for a  
door prize!*

**COST:** \$100.00 for Members  
\$125.00 for Non-Members  
\$100.00 for Students

Attention Law Clerks! This Estate Accounting program will focus beyond the basics. Presenters Avi Dahary (AccounTrust Business Services Inc.), and Ian Hull (Hull & Hull LLP), will set foundations for Fiduciary Accounting and will also address some of the technical aspects of Fiduciary Accounting including: the importance of starting balances and where to source those numbers, the classification of transactions, complex compensation issues, and other substantive issues often experienced. Please join us on **Monday June 8<sup>th</sup>, 2009** and learn about the following:

- **Significance of the ‘Cut-off’ accounting concept and its application to an Estate’s original assets list**
- **The transition from a guardianship period to an Estate upon death**
- **Recording transactions on a gross basis vs. net basis**
- **Discussion of compensation calculation including guidelines for guardian vs. trustee**
- **Reflecting sale of investments in stocks including capital gains/losses**
- **How to record income trust distributions including return of capital**
- **21 year rule**

*Let our experts keep you up-to-date on current Estate Accounting issues!*

*Sign up today to ensure you don’t miss this one-of-a-kind seminar!*

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**REGISTER EARLY AS ENROLLMENT IS LIMITED. THE COMPLETED REGISTRATION FORM ATTACHED TO THIS FLYER MUST BE RECEIVED WITH PAYMENT NO LATER THAN (Monday June 1<sup>st</sup>, 2009) BY THE INSTITUTE OF LAW CLERKS OF ONTARIO, OR FOR PAYMENT BY VISA fax to (416) 214-6255. (Receipts will be issued)**



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June 8<sup>th</sup>, 2009 from 9:00 a.m. to 12:00 p.m.

The Institute of Law Clerks of Ontario  
20 Adelaide St. E., Suite 503, Toronto, Ontario

**\*\*\*\*RETURN REGISTRATION FORM TO:\*\*\*\***

The Institute of Law Clerks of Ontario  
20 Adelaide Street East, Suite 502  
Toronto, Ontario M5C 2T6

Please check one:    Member \$100.00 [ ]            Non-Member \$125.00 [ ]    Student \$100.00 [ ]

Cheque payable to “The Institute of Law Clerks of Ontario”; or

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

Receipts will be mailed to address provided

If you have any questions, please contact our office at 416-214-6252 or by e-mail to [lindsey\\_bombardier@ilco.on.ca](mailto:lindsey_bombardier@ilco.on.ca)

**CANCELLATION AND REFUND POLICY:**

Cancellation and requests for refunds **must be submitted in writing** to the office of the Institute at least five (5) business days prior to the date of the program in order to be entitled to a refund. ALL refund requests received at least five (5) business days prior to the date of the program will be subject to a \$25.00 administration fee. Any refund request received by the Institute any date later than five (5) business days prior to the program date will be submitted to the Institute’s Continuing Legal Education Committee for its review and consideration.

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