



The Hawaii Association of Public Accountants  
Presents a Special Seminar on

**TAX CUTS AND JOBS ACT**

**MAUI SEMINAR**

Feb. 5, 2018  
Kahili Golf Club – Nahele Banquet Room  
Waikapu, Maui

**HILO SEMINAR**

Feb. 6, 2018  
Hilo Hawaiian Hotel  
Hilo, Hawaii

**HONOLULU SEMINAR**

Feb. 7, 2018  
Pagoda Hotel  
Honolulu, Oahu

**Registration: 7:30 a.m. – Seminar: 8:00 a.m. to 5:00 p.m. – 8 CPE Hours**

**TAX SEASON UPDATE: AFTER TAX REFORM: COMPLETE COVERAGE OF THE TAX CUTS AND JOBS ACT OF 2017**

Speaker: Douglas VanDerAa (Federal Tax Workshop)

**Coverage of all provisions of tax reform legislation including:**

- Taxation of flow through entities
- The final rules on deductions for and from AGI -- state and local taxes, property tax, medical expense, teacher's deduction, and many more
- Enhanced child credit
- AMT changes
- Higher depreciation deductions
- Choice of entity in the new taxation environment
- Fringe benefit and business deduction limitations
- Tax changes for non-profits

***This course is designed to prepare practitioners for the upcoming filing season and cover any recent tax legislation occurring during 2017, review changes in tax forms and significant developments affecting tax return preparation, provide useful strategies to assist in the tax preparation process, and provide tax planning tips with practical solutions***

*Includes refreshment breaks and lunch. For Honolulu attendees also includes continental breakfast and 8 hour validated parking at the Pagoda Hotel parking structure on Kanunu Street next to Ross'.*

**MAIL YOUR CHECK MADE PAYABLE TO "HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS" ALONG WITH YOUR REGISTRATION FORM TO THE SEMINAR YOU'RE ATTENDING to:**

**MAUI SEMINAR**  
Marilyn M. Niwao  
Niwao & Roberts, CPAs, a P.C.  
2145 Wells St. Suite 402  
Wailuku, HI 96793  
Phone: 242-4600  
Fax: 242-4607

**HILO SEMINAR**  
Valerie Peralto  
Peralto & Co. CPAs Inc.  
P.O. Box 763  
Hilo, HI 96721  
Phone: 961-3462  
Fax: 961-3571

**HONOLULU SEMINAR**  
Carol Lee  
Robert Leong & Co.  
1164 Bishop St. – Suite 530  
Honolulu, HI 96813  
Phone: 523-1621  
Fax: 599-8664

**REGISTRATION DEADLINE:** Registration must be received ten days prior to the seminar date. Registrations received later will be on a space available basis.  
**CANCELLATION POLICY:** Cancellation after the early registration cut off date will be assessed a \$50 administrative fee. No refunds for cancellation within three days prior to the seminar date. No exceptions.

***\*SPECIAL DISCOUNT RATE FOR FIRMS SENDING MORE THAN THREE PARTICIPANTS: Firm pays full fees for the first three participants and discounted fees for additional participants employed by the same firm. (All participants must be HAPA members to get the member rate)***

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**HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS**  
**TAX CUTS AND JOBS ACT REGISTRATION FORM**

FIRM \_\_\_\_\_ Phone: \_\_\_\_\_ Contact Person \_\_\_\_\_ Fax: \_\_\_\_\_

ADDRESS \_\_\_\_\_ Email Address \_\_\_\_\_

Participant \_\_\_\_\_ Member No. \_\_\_\_\_ PTIN# \_\_\_\_\_

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Seminar Fees:	BY 1/26	AFTER 1/26		
*HAPA Member (1st 3 same firm)-----	\$250.00-----	\$300.00-----	@ \$	= \$
*HAPA Member (over 3 same firm)-----	\$225.00-----	\$275.00-----	@ \$	= \$
Non Member_____	\$300.00-----	\$350.00-----	@ \$	= \$
Total Amount Enclosed -----				= \$