

Hawaii Association of Public Accountants
63rd Annual State Convention
Grand Wailea Resort, Maui June 13 – 16, 2018



Convention Highlights

*This year's convention is hosted by the Maui Chapter of HAPA. It offers two days of informative seminars and the opportunity to meet and unwind with other members of HAPA from throughout the state at various social and sports events. There will be a **hospitality suite** with refreshments available for informal gatherings, compliments of the Maui chapter of HAPA. Plan to attend now, and bring your family along to enjoy the social and sports events! See Grand Wailea at <https://www.grandwailea.com/>.*

Seminars

Seminars will be held all day on Thursday and Friday, June 14 and 15, 2018. Technical sessions provide substantive continuing professional education and qualify for 16 hrs. of CPE credits for CPAs and 9 hrs. of CE for EAs. Seminars, continental breakfasts, lunches, Maui Ocean Center Thursday event, and Friday night banquet are included with the full HAPA and NSA member registration fees.

Social and Sports Events

Opening Day Golf Tournament - Wednesday, June 13, 2018: The King Kamehameha Golf Club, 2500 Honoapiilani Hwy, Wailuku, Hawaii (private golf club course). \$85 fee includes prizes. 9:30 a.m. report time. 10:00 a.m. start time. <http://www.kamehamehagolf.com/golf-course/>

Maui Ocean Center Aquarium admission and dinner - Thursday evening, June 14, 2018. See <https://mauioceancenter.com/>.

63rd Annual State Convention Banquet - Friday evening, June 15, 2018, 6:30 – 9:30 p.m.: Enjoy dinner, music, and warm fellowship as we thank our outgoing officers and directors and witness the formal installation of our new officers and directors.

Upcountry Maui tours – Saturday, June 16, 2018: Ali'i Kula Lavender Farm - <https://aliikulalavender.com/> and Maui Wine tour and private wine tasting - <https://mauiwine.com/>

HAPA 63rd Annual State Convention

June 13-16, 2018, Grand Wailea Resort, Maui

Wednesday, June 13, 2018

- 9:30 a.m. **Opening Day Golf Tournament** – The King Kamehameha Golf Club, 2500 Honoapiilani Hwy, Wailuku, Hawaii (9:30 a.m. report time, 10:00 a.m. start time)
- 5:00 p.m. Board of Directors Dinner Meeting
- 9:00 p.m. Hospitality Room Opens

Thursday, June 14, 2018

- 7:15 a.m. Registration, Continental Breakfast, Hospitality Room Opens
- 7:45 a.m. Opening Ceremonies; Greetings & Announcements
Opening Message – Brian M. Iwata, CPA, HAPA State President
- 8:00 - 11:30 a.m. Technical Sessions: “**Federal Tax Update**, including the **2017 Tax Cuts and Jobs Act**, plus **Entity Choice Considerations**”
Lecturer: Bob Jennings, CPA, EA of TaxSpeaker, Jeffersonville, Indiana
- 11:30 a.m. - 12:30 p.m. Lunch and General Membership Meeting, Part 1
- 12:30 - 4:00 p.m. Technical Sessions - continuation from morning session
- 5:15 p.m. – 9:30 p.m. **Maui Ocean Center Aquarium and Dinner** - Bus leaves at 5:15 p.m. from the Grand Wailea. Maui Ocean Center Event starts at 6:00 p.m. and ends around 9 p.m.
- 9:30 p.m. Hospitality Room Opens

Friday, June 15, 2018

- 7:15 a.m. Registration, Continental Breakfast, Hospitality Room Opens
- 8:00 - 10:05 a.m. Technical Sessions: “**The Challenges of Operating in a Digital Environment: The Law Governing Electronic Transactions, Privacy, and Cybersecurity**”
Lecturer: Thomas J. Smedinghoff, Esq., Of Counsel, Locke Lord LLP, Chicago, Illinois
- 10:05 - 10:20 a.m. Break
- 10:20 a.m. - Noon Technical Sessions: “**Hawaii State Tax Update**” and “**International Tax Update**”
Lecturer: Kurt Kawafuchi, J.D., LL.M, M.B.A., CPA (not in public practice), Honolulu, Hawaii
- Noon - 1:00 p.m. Lunch and General Membership Meeting, Part 2
- 1:00 - 2:40 p.m. Technical Sessions: “**1031 DST (Delaware Statutory Trust)**” and “**Capital Market Update**”
Lecturer: William H. Atha II, SVP & Family Wealth Director, Morgan Stanley, Honolulu, Hawaii; Thomas E. Donahue, CEO, True North Companies and Michael Weitzner, Managing Director, Net Lease Capital Advisors
- 2:40 - 2:50 p.m. Break
- 2:50 - 4:15 p.m. “**U.S. and Hawaii Economic Outlooks**”
Lecturer: Paul H. Brewbaker, Ph.D., CBE, Economist, TZ Economics, Honolulu, Hawaii
- 6:30p.m. **63rd Annual State Convention Installation Banquet**, Grand Wailea Grand Dining Room
- 9:30 p.m. Hospitality Room Opens

Saturday, June 16, 2018

- 8:00 a.m. - 1:00 p.m. **Upcountry Maui Private Tours & Wine Tasting:** Ali'i Kula Lavender Farm and Maui Wine private tour & wine tasting events in Ulupalakua (transportation by carpooling)

HAPA 63rd Annual State Convention Registration Form

June 13-16, 2018, Grand Wailea Resort, Maui

Name – Firm Name

Telephone Number

Fax Number

Address

Cellphone Number

E-mail Address

HAPA and NSA members only¹

Name (s) of HAPA (or NSA) member (s) _____

Early Registration (by April 30, 2018)

Participants above _____ x \$395.00 = \$ _____ (A)

Late Registration (May 1, 2018 to June 4, 2018)

Participants above _____ x \$495.00 = \$ _____ (B)

Non-Members of HAPA or NSA²

(Registration Deadline June 4, 2018)

Name(s) _____

Registration for participants above _____ x \$495.00 = \$ _____ (C)

CONTINUING PROFESSIONAL EDUCATION CREDITS FOR CPAS:

Seminars on Thursday and Friday provide at least fifty minutes of live instruction for each one hour of CPE as specified in the *AICPA/NASBA Statement on Standards for Continuing Professional Education (CPE) Programs*. *The recommended CPE credits are sixteen hours for CPAs. The seminars are appropriate as live tax and tax update seminars for CPAs, EAs, and other tax and accounting professionals. No advance preparation is required.*

¹ Registration fees include technical sessions, continental breakfasts, lunches, Thursday evening aquarium admission and dinner, and Friday evening banquet. Golf fees, transportation fees, and Saturday tours have separate costs. Special rebates are available for HAPA members only. See registration rules.

² Registration fees include technical sessions, continental breakfasts, lunches, Thursday evening aquarium admission and dinner. Golf fees, transportation fees, Friday evening banquet, and Saturday tour have separate costs.

HAPA 63rd Annual State Convention Registration Form (continued)

June 13-16, 2018, Grand Wailea Resort, Maui



Additional Tickets to Evening Events

Name of Convention Registrant _____

Firm Name _____

Name(s) of Spouse and/or Guest(s) _____

Thursday Night, June 14, 2018 – Maui Ocean Center Aquarium Admission and Dinner

Adults (and children 11 years & up): Number _____ x \$75.00 = \$ _____ (D)

Children (3 – 10 years): Number _____ x \$45.00 = \$ _____ (E)

Children (2 years & under): Number _____ x Free

Transportation to/from aquarium: _____ x \$25.00 = \$ _____ (F)

Friday Night, June 15, 2018 – Convention Banquet

Adults (and children 13 years & up): Number _____ x \$95.00 = \$ _____ (G)

Children (5 – 12 years): Number _____ x \$45.00 = \$ _____ (H)

Children (under 5 yrs.): Number _____ x Free

HAPA 63rd Annual State Convention Registration Form (continued)

June 13-16, 2018, Grand Wailea Resort, Maui

Golf Tournament Registration

Wednesday, June 13, 2018 – Report Time: 9:30 a.m.

Start Time: 10:00 a.m.

King Kamehameha Golf Course, 2500 Honoapiilani Hwy, Wailuku, Hawaii

Player's Name _____ Handicap _____

Player's Name _____ Handicap _____

Total number of players above _____ x \$85.00 _____ (I)

Contact Name _____ Tel. No.: _____

E-mail address _____

The above costs include green fees, carts, & prizes. Use current USGA or established club handicap. If no established handicap, give an honest estimate of your handicap. Each golfer is responsible for his/her own transportation arrangements to and from the golf course. Please be PROMPT and arrive at the course on time.

All convention participants, HAPA members, spouses, and guests are invited to sign up for the golf tournament.

Upcountry Maui Tours Registration

Saturday, June 16, 2018 – Departure Time (Grand Wailea): 8:00 a.m., returning approx.

1 p.m. Those under the age of 21 years are not allowed on the private wine tour and wine tasting, but can go on a public tour.

Convention Registrant's Name _____

Spouse/Guest Name(s) _____

Participant Name(s) under age 21 years _____

Total number of tour participants _____ x \$55.00 _____ (J)

Total number of tour participants under age 21 years:

_____ x \$15.00 _____ (K)

Contact Name _____ Cellphone No.: _____

Please indicate the number needing transportation for the following event:

Upcountry Maui Tours, Saturday, June 16, 2018 _____

Convention Registration Summary
(To be completed for all participants)

Name – HAPA (or NSA) Firm or registrant	Telephone number
Address	Email address
HAPA Members Early Registration @ \$395 (by 4/30/18).....	\$ _____ (A)
HAPA Members Late Registration @ \$495 (5/1/18 – 6/4/18).....	\$ _____ (B)
Non-members of HAPA @ \$495 (by 6/4/18).....	\$ _____ (C)
Aquarium admission and dinner @ \$75 (adult - 11 yrs. & up).....	\$ _____ (D)
Aquarium admission and dinner @ \$45 (children 3-10 yrs.).....	\$ _____ (E)
Transportation to/from aquarium @ \$25.00.....	\$ _____ (F)
Convention Banquet @ \$95 (adult - 13 yrs. & up).....	\$ _____ (G)
Convention Banquet @ \$45 (children 5 – 12 yrs.).....	\$ _____ (H)
Golf Fees, Wednesday, June 13, 2018.....	\$ _____ (I)
Upcountry Tours, Saturday, June 16, 2018.....	\$ _____ (J)
Upcountry Tours, Saturday, June 16, 2018 (under age 21 years)	\$ _____ (K)
TOTAL OF ALL FEES	\$ <u> </u>

Important: In order to help keep convention costs low, please indicate total attendance for each event below (include participant, spouse, guests, and children):

- _____ Thursday luncheon, June 14, 2018 (registered participants only)
- _____ Friday luncheon, June 15, 2018 (registered participants only)
- _____ Thursday Aquarium dinner, Thursday, June 14, 2018
- _____ Convention Banquet, Friday, June 15, 2018

Make checks payable to: **Hawaii Association of Public Accountants**

Mail registration forms (pages 3 – 6) and check to:
HAPA c/o Niwao & Roberts, CPAs
2145 Wells Street, Suite 402
Wailuku, HI 96793

HAPA 63rd Annual State Convention
June 13-16, 2018, Grand Wailea Resort, Maui

REGISTRATION RULES

REGISTRATION FEES: Registration fees include Seminars, Continental Breakfasts, Lunches, Thursday Aquarium Admission and Dinner, and Convention Banquet (only for Members of HAPA or NSA). Early registration forms and payments must be received by April 30, 2018. Late registration fees will apply for all registration forms and payments received after this date. HAPA and NSA member fees are available ONLY to paid-up members. Non-member registration fees will apply to delinquent members (unpaid member dues). Golf tournament and Saturday tours are not included in registration fees. All convention participants, spouses, and guests are invited to sign up for the golf tournament and Saturday tours.

SPECIAL CONVENTION REGISTRATION FEE REBATES: In order to encourage attendance, the various island chapters may be offering special registration fee rebates to HAPA members only. For information on rebates and rules for obtaining rebates, contact the following chapter presidents: **Oahu Chapter:** Rep. Isaac Choy, CPA, ph. (808) 551-7140; **Maui Chapter:** Colleen Takamura, CPA, ph. (808) 242-4600, ext. 5; **Big Island Chapter:** Necelyn C. Yamashiro, CPA, (808) 935-5404; **Kauai Chapter:** Ann Y. Kennedy, CPA, (808) 640-9999.

CANCELLATIONS: Cancellation notification received prior to May 21st will be refunded 100% and cancellations prior to June 4, 2018 will be refunded 75%. The refund percentages apply to fees for registration and all other events. Any cancellation received thereafter will not qualify for any refund of the registration fee, extra event tickets, and for golf fees.

GRAND WAILEA HOTEL, TRAVEL AND LOCAL TRANSPORTATION: Each participant is responsible for his/her own hotel, travel, and ground transportation arrangements and costs. **A limited number of rooms are available in the HAPA State Convention Room Block at the Grand Wailea Hotel at the highly discounted rate of \$229 per night plus tax for rooms that are Run of House. Ocean view rooms are available at \$259 per night plus tax. See Grand Wailea at <https://www.grandwailea.com/> Please make your reservations as soon as possible by using the following hotel passkey:**

<https://aws.passkey.com/gt/214800437?gtid=c0b637439a64fb2e01e714f53b2511fa>

When reservations are made, the hotel will take a deposit equal to the first and last night of the reservation. **All deposits are refundable until May 12, 2018.** All cancellations or date changes received within 30 days of the arrival date are subject to forfeiture of the deposit. The special rate will be honored 3 days pre/post based on space and rate availability.

In lieu of voluntary tipping, tips will automatically be added as follows:

- Porterage charges will be \$12 per person per room for check-in and check-out service.
- Mandatory room attendant charge will be \$3 per room, per day.

Parking for HAPA Convention Attendees: Overnight valet - \$20 plus tax; day use - \$10 per car

Special airfare rates available through Hawaiian Airlines Preferred Affiliate Program:

HAPA wishes to remind you of its participation in the Hawaiian Airlines Preferred Affiliate Program. Special discounted airfares are available to HAPA members and their families. These discounts change from time to time, and the program offers the lowest available HawaiianAir.com web fares. Currently, the program provides for discounted fares of **5% off for flights between the mainland U.S. and Hawaii.** HAPA members can book their reservation as follows: Step 1. Log onto www.HawaiianAir.com/Affiliate. Step 2. Enter our program code "**HAPAHAL**" (not case sensitive).

Transportation to the Grand Wailea Hotel from the Kahului Airport (OGG)

HAPA has arranged for special rates with SpeediShuttle Hawaii. Please use the below link if you need transportation to and from the Kahului airport. The rates for shared ride at a per person rate is \$23.33 one way and \$46.66 round trip between the Kahului Airport and the Grand Wailea.

<https://www.speedishuttle.com/group-reservations?id=HAPA82936>

Alternatively, you can choose to rent a car, take a taxi, or find other transportation.

REGISTRATION FORMS & PAYMENTS:

Checks should be made payable to: **HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS**



Mail your checks and registration forms (pages 3 – 6) to:

**HAPA
c/o Niwao & Roberts, CPAs
2145 Wells Street, Suite 402
Wailuku, HI 96793**

Any questions? Contact Marilyn M. Niwao, J.D., CPA by e-mail at mniwao@aol.com or at niwao@mauicpa.com, telephone: (808) 242-4600, ext. 224; fax (808) 242-4607. Thank you and see you soon!