

**The Hawaii Association of Public Accountants presents
FALL 2018 INCOME TAX UPDATE**

HILO SEMINAR

Nov. 12, 2018 - Dilley
Nov. 13, 2018 – VanDerAa
Hilo Hawaiian Hotel
Hilo, Hawaii

• **MAUI SEMINAR**

Nov. 13, 2018 – Dilley
Nov. 14, 2018 – VanDerAa
Kahili Golf Club – Nahele Banquet Room
Waikapu, Maui

HONOLULU SEMINAR

Nov. 15, 2018 – Dilley
Nov. 16, 2018 – VanDerAa
Pagoda Hotel
Honolulu, Oahu

**Registration: 7:30 a.m. – Seminar: 8:00 a.m. to 5:00 p.m. –
16 CPE Hours for CPAs and EAs with PTIN --- Field of Study - Taxes**

The 2018 impact of the Tax Reform Act will be discussed. Relevant provisions related to individuals will be covered in the Individual Tax Update day and relevant provisions related to business will be covered in the Business Tax Update day.

Steven C. Dilley, Ph.D, JD, CPA
Professor of Accounting (Emeritus)
Michigan State University
Founder and President of
Federal Tax Workshops, Inc.
East Lansing, Michigan.

This presentation will cover the important issues affecting individual taxpayers and provide charts, exhibits, and filled in tax forms illustrating the rules and concepts. Major subjects include:

- **The Flow-Through Entities Deduction – Regulations and Forms**
- **Implications of the NEW Form 1040**
- **The NEW 1040 SR**
- **Itemizing after Tax Reform – State and local tax limitations; medical expenses; casualty losses, unreimbursed employee business expenses**
- **Travel and entertainment deductions after Tax Reform**
- **The NEW rules for “dependency” deductions – when are dependents still important and how do you claim them**
- **Key Rulings and Regulations Affecting Individual Taxpayers**
Capital gains and losses, rental real estate and other passive activities, gambling losses “qualifying child”, identity theft issues, and many other topics.

Douglas J. VanDerAa, CPA, JD
An experienced local practitioner
and seminar leader from Grand
Rapids, Michigan.
Doug is now in his eleventh year
teaching HAPA courses..

This presentation will cover the important issues affecting business taxpayers and provide charts and exhibits illustrating the rules and concepts.. Major subjects include:

- **Tax Reform Act provisions related to business**
Sec. 179 immediate expense deduction; bonus depreciation, excess business losses; nondeductible Interest; business tax rates; cash method of accounting; brief review of international tax provisions, and many more topics.
- **S Corporations and Partnerships Developments**
The many new regulations related to the NEW Section 199A Flow-Through Entities Deduction; New Rules to reporting travel and entertainment expenses; the choice of entity decision after Tax Reform; partnership audit final regulations; and many other regulations and rulings.
- **Miscellaneous Business Developments**
Regulations, rulings and cases affecting deferred compensation plans, depreciation, accounting method changes, and other business tax issues.

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:**

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

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

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 - FALL 2018 INCOME TAX UPDATE REGISTRATION FORM

FIRM _____ Phone: _____ Contact Person _____ Fax: _____
ADDRESS _____ Email Address _____
Participant _____ Member No. _____ PTIN# _____
Participant _____ Member No. _____ PTIN# _____
Participant _____ Member No. _____ PTIN# _____
Participant _____ Member No. _____ PTIN# _____

One Day (Dilley or Van DerAa) Seminar Fees:		BY 10/31	AFTER 10/31		
Dilley	HAPA Member -----	\$250.00	\$300.00	@\$	=\$
	Non Member -----	\$325.00	\$375.00	@\$	=\$
Van DerAa	HAPA Member -----	\$250.00	\$300.00	@\$	=\$
	Non Member -----	\$325.00	\$375.00	@\$	=\$

Please furnish details of participants for one day seminar on separate sheet

Two Day Seminar Fees:		BY 10/31	AFTER 10/31		
*	HAPA Member (1st 3 same firm)-----	\$415.00	\$465.00	@\$	=\$
*	HAPA Member (over 3 same firm)-----	\$390.00	\$440.00	@\$	=\$
	Non Member _____	\$565.00	\$615.00	@\$	=\$
Total Amount Enclosed -----					=\$