

The Hawaii Association of Public Accountants Presents
Professional Tax Institute – 2023 Individual Tax Updates

MAUI SEMINAR

January 9 – 10, 2024
Maui Beach Hotel – Live
Kahului, Maui

HILO SEMINAR

January 10 – 11 2024
Hilo Hawaiian Hotel
Hilo, Hawaii

Registration: 7:30 a.m.

Seminar: 8:00 a.m. to 4:00 p.m.

SPEAKERS: Randall R. Carlson, EA Paul C. Bumgarner, EA
Frances J. Coet, CPA Ronald D. Powell, EA

Recommended CPE 16 hours – Approved provider for EA and RTRP requirements Field of Study - Taxes

TOPICS:

- **Written Information Security Plans.** How to create your business WISP.
- **Secure Act 2.0.** A deeper look. Extended RMD age, 529 rollovers, new Inherited IRAs rules.
- **Capitalization vs. Repair;** ten years since these rules were released, let's review.
- **New Developments.** ERC, did you amend Form 941, or business financials or tax returns?
- **Capitalization vs. Repair.** Expense a purchase immediately or depreciate/amortize?
- **Depreciation Refresher,** what are the special rules for a trade or business?
- **Ethics.** Can you withhold information from the IRS? When to revoke a POA. Circular 230 compliance.
- **Settling a Deceased Taxpayer's Estate.** The death of a loved one can be a challenging time but managing new assets adds additional challenges.
- **Partnership Operations.** Partnerships are governed by the organizing state statutes and by the partnership's operating agreement, have you read it?
- **Independent Contractors.** Helping taxpayers in specific niche markets understand compliance.
- **Small Business Issues.** A more in-depth look at Pass-Through Entity Tax and Form 7203.

Attendees will receive a hard copy of the Federal Tax Workbook and many additional conference materials.

(Note: there is a limited supply of hard copy materials, and it will be distributed on a first-come, first-served basis based upon when registration is received.) There will also be access to online updated text and other tools you will find indispensable to your practice.

Registration Deadline: **10 days prior to the seminar date – December 29, 2023. Registration received later will be on a space available basis.**

Special Discount: First two participants at full price.
Third or more at special discount price.
Criteria: Participants must be from the same firm and be HAPA members.

Cancellation Policy: Cancellation after the early registration cutoff date will be assessed a \$50 administrative fee. No refunds for cancellation within (7) days prior to the seminar date. No exceptions.

REGISTER AND PAY ONLINE at www.hawaiiassociationofpublicaccountants.com

Online registration will accept major credit cards and ACH payments.

For questions regarding online registration:

Please contact Eric Matsuda, CPA at e.matsuda2@hawaiiantel.net

OR

For Maui and Hilo Seminars only:

MAIL YOUR CHECK PAYABLE TO HAPA, ALONG WITH YOUR REGISTRATION FORM TO:

MAUI	HILO
Marilyn M. Niwao, JD, CPA Niwao & Roberts, CPAs, A P.C. 2145 Wells St., Ste. 402 Wailuku, HI 96793 Phone: 242-4600 • Fax: 242-4607	Valerie Peralto, CPA Peralto & Co., CPAs, Inc. P.O. Box 763 Hilo, HI 96721 Phone: 961-3462 • Fax: 961-3571

HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS

Professional Tax Institute – 2024 Individual Tax Update - REGISTRATION FORM

FIRM _____ CONTACT PERSON _____ PHONE _____

ADDRESS _____ EMAIL ADDRESS _____

Participant _____ Email Address _____ PTIN# _____

Participant _____ Email Address _____ PTIN# _____

Participant _____ Email Address _____ PTIN# _____

Participant _____ Email Address _____ PTIN# _____

PLEASE MAKE CHECKS PAYABLE TO: HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS

FEES	By 12/30/23	After 12/30/23	Qty.	
HAPA MEMBERS (For the first two Participants from the same firm)	\$520.00	\$555.00	_____	@ \$ _____ = _____
ADDITIONAL HAPA MEMBERS From Same Firm (beyond first two)	\$495.00	\$530.00	_____	@ \$ _____ = _____
NON HAPA MEMBERS	\$660.00	\$695.00	_____	@ \$ _____ = _____
TOTAL AMOUNT ENCLOSED				\$ _____