

The Hawaii Association of Public Accountants – Oahu Chapter Presents
Professional Tax Institute – 2024 Individual Tax Updates

Hawaii Convention Center
1801 Kalakaua Avenue, Room 324
Honolulu, Hawaii
January 11 and 12, 2024
Registration: 7:30 a.m. – Seminar: 8:00 a.m. to 4:00 p.m.

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

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

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.** Entity Tax and Form 7203.

Paperless Seminar: Seminar materials will be available for download from the HAPA website after January 3, 2024. Password will be emailed to attendees.

Federal Tax Workbook: There is a limited supply of hard copies of the Federal Tax Workbook available for purchase. The cost is \$50. It will be distributed on a first-come, first-served basis based upon when registration is received.

Included in Seminar Cost: Continental breakfast, lunch, refreshment breaks, WIFI access and 8 hour validated parking at the Hawaii Convention Center.

Registration Deadline: 10 days prior to the seminar date – January 1, 2024. 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 a HAPA member.

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 hawaiiassociationofpublicaccountants.com

Online registration will accept major credit cards and ACH payments.

Questions regarding Online Registration

Contact Eric Matsuda, CPA at e.matsuda2@hawaiiantel.net

OR

MAIL YOUR CHECK ALONG WITH YOUR REGISTRATION FORM TO:

Eric Matsuda, CPA
1481 S. King St., Ste. 523
Honolulu, HI 96814

HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS – Oahu Chapter
Professional Tax Institute – 2023 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	_____	@ \$ _____ = _____
BOOK ORDER			_____	@ \$ 50.00 = _____
TOTAL AMOUNT ENCLOSED				\$ _____