

**The Hawaii Association of Public Accountants presents
2021 BUSINESS & INDIVIDUAL TAX UPDATE & ETHICS – Webinars**

| BUSINESS TAX UPDATE: 8 Hour | INDIVIDUAL TAX UPDATE: 8 Hour | ETHICS: 4 Hour |
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| Doug Van Der Aa, CPA, JD Option A: Nov. 18 & 19, 2021 Option B: Dec. 6 & 7, 2021 | Steven Dilley, CPA, JD, PhD Option C: Dec. 1 & 2, 2021 Option D: Dec. 9 & 10, 2021 | Chris Harper, CPA & Steven Dilley, CPA, JD PHD Option E: Nov. 30, 2021 Option F: Dec. 16, 2021 |

All webinars will be from 9:00 am to 12:50 p.m. each day

Business Tax Update 2021

Description: This program provides an update to the latest tax developments, rules and regulations impacting business taxpayers, including partnerships and S corporations. A review and integration of the American Rescue Plan Act, CARES Act and other 2020-21 legislation will be given, as well as how these new provisions may impact your business client's 2021 tax return.

Learning Objectives:

Upon completions of this course, you will be able to...

- Implement practical strategies based on recent developments
- Identify and recall key compliance issues
- Identify and recall significant changes in tax forms

Major Subjects:

- Update on significant business tax developments related to cases and rulings
- Partnership and S corporation update
- Depreciation update: Section 179 and 168(k)
- New guidelines on reporting meals and travel expenses
- Integration of any 2020 tax legislation impacting 2021 returns

Program Level: Intermediate

Prerequisite: Basis working knowledge of business taxation.

Advanced Preparation: None

Recommended CPE Credit: 8 hours

Individual Tax Update 2021

Description: This program provides an update to the latest tax developments, rules and regulations affecting individual taxpayers, including a review and integration of the American Rescue Plan Act and any other 2020-21 legislation that may impact your clients individual tax return.

Learning Objectives:

Upon completions of this course, you will be able to...

- Implement practical strategies based on recent developments
- Identify and recall key compliance issues
- Identify and recall significant changes in tax forms

Major Subjects:

- Update on significant individual tax developments related to cases and rulings.
- Flow-through entities deduction
- Infrastructure legislation tax provisions
- PPP loan relief developments
- 2021 individual tax form changes
- 2022 tax rates and deductions
- Credit (earned income, child, dependent care, etc.) complexities
- Capital gains and losses
- Cases and rulings

Program Level: Intermediate

Prerequisite: Basis working knowledge of individual taxation.

Advanced Preparation: None

Recommended CPE Credit: 8 hours

Tax Practice Ethics for Today's Accountant

This class will provide an update on current ethical issues impacting your practice, exploring practical consideration gleaned from the AICPA Code of Professional Conduct and addressing unique challenges facing practitioners with actual practice situations.

Learning Objectives:

- Upon completion of this course, you will be able to:
- Understand important ways that the AICPA Code of Conduct affects a public accounting practice
- View the AICPA Code of Professional Conduct from a fresh perspective
- Understand important terminology
- Consider ways to apply professional guidance to your professional circumstances
- Explore numerous practice situations occasioned by the world in crisis and relate them to various ethical authorities.

Program Content:

Part I: Practical Insights Gleaned from the AICPA Code of Conduct (with Chris Harper)

- Evolution of relevant professional guidance
- Independence provisions
- Vernacular used in the AICPA Code of Professional Conduct
- Conflicts of interest
- Offering/accepting gifts or entertainment
- Acts discreditable to the profession

Part II: CPA Ethics in a Crisis World: Tales from the Front (with Steve Dilley)

- "Tales from the Front" – practice issues CPAs are dealing with in these extraordinary times.
- Review of AICPA Code of Professional Conduct and IRS Circular 230
- Review of client tax return disclosure rules (Sec. 6103)
- Crisis impacts on engagement letters, contingent fees, independence, consulting services, attest and non-attest services, billing, and collections

Who should attend: CPAs seeking an update on the latest regulatory ethics rules and guidelines to integrate into their practice.

Course Level: Basic
Field of Study: Regulatory Ethics
Advanced Preparation: None

Instructors: Chris Harper, CPA / Steven C. Dilley, CPA, JD, PhD
Prerequisites: None
CPE Credit: 4 hours

To Register: Online @ <https://haopa.wildapricot.org/events>

OR Mail registration form and payment to:
Eric Matsuda, CPA at 1481 S. King St., Ste. 540, Honolulu, HI 96814

Registration Deadline: **5 Days prior to the seminar date.**
Classroom size is limited – early registration recommended.

Cancellation Policy: No refunds for cancellation within (3) days prior to the seminar date.

