

The Hawaii Association of Public Accountants Presents
Professional Tax Institute – 2021 Individual Tax Updates
 Including Consolidated Appropriations Act & American Rescue Plan Act

MAUI SEMINAR
 January 4 – 5, 2022
 Maui Beach Hotel – Live
 Kahului, Maui

HILO SEMINAR
 January 5 – 6, 2022
 Nani Mau Gardens – Live
 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:

• New Developments	• Small Business Issues
• Schedule C, Business or Hobby?	• Selected Trust Topics
• Individual Tax Issue Practice	• Transferring Interest in a Sole Proprietorship
• Amended Return Topics	• Selected Real Estate Topics
• Ethics in a Tax Practice	• Representing Clients Before the IRS
• Financial Distress: What are the signs?	

Attendees will receive a 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 23, 2021. 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.

Covid Requirements: This event is subject to the respective Hotel’s Covid requirements.

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 – 2021 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 12/23	After 12/23	Qty.
HAPA MEMBERS (For the first two Participants from the same firm)	\$445.00	\$495.00	_____ @ \$_____ = _____
ADDITIONAL HAPA MEMBERS From Same Firm (beyond first two)	\$420.00	\$475.00	_____ @ \$_____ = _____
NON HAPA MEMBERS	\$595.00	\$645.00	_____ @ \$_____ = _____
TOTAL AMOUNT ENCLOSED			\$ _____