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(front, left to right) 1. Pat Kaialau, Custom Event Manager 2. Keith Horita, President, CEO 3. Dan Oshima, their Banker 4. Norman Kaneshige, VP, COO 5. Ashley Espiritu, Wedding Sales Coordinator (back, left to right) 6. Jolee Peneku, Performer 7. Niko-Jesus Camacho, Performer



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The Official Publication of the Hawaii Society of Certified Public Accountants

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HSCPA Hawaii Society of Certified Public Accountants

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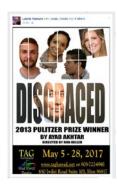


Remember 2017 is the year all Hawaii-licensed CPAs must earn 4 hours of ethics CPE to renew their license. Attending HSCPA's

57th Annual Conference on June 23rd is a cost-effective way to meet this requirement. It usually sells out so register now!

This is one of the conferences I look

forward to attending because I get to listen to "The World's Most Ethical CPA," Ron Heller, share his latest insights on CPA ethics, with relevant examples. He takes a subject which can be a challenge to listen to,



and makes it interesting and informative. Since Ron is a very humble and unassuming person, you would never know how talented and athletic he is. Kathy Castillo and I decided to have a chat with him about his exploits, which are summarized below.

"3 M Man"

Ron is one of the few "3 M Men" in the nation. If you are like me who didn't know what a "3 M Man" is, it is a person who got their undergraduate degree, M.B.A., and J.D. all from the University of Michigan. After earning his J.D., he started his work career in Hawaii and passed the bar and CPA exams in the same year.

He has been practicing law in Hawaii for over 35 years, specializing in tax litigation, tax law and business disputes. One of his biggest tax cases was related to the hotel room tax for on-line travel companies. He has been listed as one of the "Best Lawyers in America" in the area of tax law for more than 20 years, and consistently receives a

top rating amongst his peers.

Is It Easier To Settle Tax Cases With The IRS or State of Hawaii?

Ron has found over the years that it is generally easier to reach a settlement and compromise on tax issues with the IRS than the State of Hawaii. He usually tries to use logic and analysis to figure things out and reach a fair agreement, avoiding long and expensive litigation when possible.

Passion for Theatre

For over 40 years Ron has had a passion for theatre. In his spare time, he enjoys acting, and has done shows with several local groups. For example, he has acted in Fiddler On The Roof, Much Ado About Nothing, Duets, Nuts, Night of January 16th, and Ma Rainey's Black Bottom. He will be directing his first play, "Disgraced," which will be running at TAG (The Actors' Group) from May 5 - 28, 2017. (More info at taghawaii.net.)

Seasoned Traveler

Ron is such a dedicated person who wants to minimize his time away from work. When traveling, for example, he will catch the red eye flight on Monday night to attend an all-day meeting on Tuesday, and then catch the red eye flight coming back, so he can be in the office on Wednesday! Regarding the east coast, he's been known to fly to New York to take a deposition, and be back in the office within 48 hours!

Keeping Fit

Through his dedicated training and watching what he eats, he has lost 50 pounds from his highest weight! He ran two marathons and has participated in approximately 25 triathlons.

Ron tries to complete the following 40-min-

ute "High Intensity Interval Training" regimen three times a week:

- Warm up for 10 minutes by jogging
- Run hard (intensely) for 4 minutes, then jog for 3 minutes
- Run hard (intensely) for 4 minutes, then jog for 3 minutes
- Run hard (intensely) for 4 minutes, then jog for 3 minutes
- Run hard (intensely) for 4 minutes, then cool down for 5 minutes

It has worked for Ron and this regimen will help you lose weight and be in better shape!

Bucket List - Mt. Kilimanjaro

This past year Ron decided to do something special with his son...climb Mt. Kilimanjaro in Tanzania together! It is 19,341 feet above sea level, and is the highest mountain in Africa. It took them 8 days to get to the top, and 2 days to come back down. There are parts of the trail where one false step can be fatal if you don't watch out. Bonus: There is no cell phone reception in the area so no one can bother you for 10 days!

For those of you who are interested in climbing Mt. Kilimanjaro to take the same picture that Ron and his son took, feel free to call or e-mail Ron. An interesting tidbit



Continued on page 18



Accounting for Tomorrow

By Kimberly Ellison-Taylor, CPA, CGMA and Tim Christen, CPA, CGMA

At the top of Fast Company magazine's list of the 50 most innovative companies in the world this year was not a startup but a company that many of us first met two decades ago: Amazon.

Amazon today looks very different than it did in 1995 when it primarily sold books. Its business model has expanded significantly to include music streaming, digital assistants, grocery delivery, TV shows, logistics, drones, Web services and much, much more. Amazon "has continued to be nimble even as it has achieved enviable scale," Fast Company wrote. It demonstrates a "willingness to embrace uncertainty, experimentation and messy inconsistencies."

To thrive in today's environment — shaped by geopolitical shifts, rapid technological change and the unrelenting challenge of complexity — such dexterity is a must. In a KPMG survey, two-thirds of CEOs said that the next three years will be more critical for their industries than the last 50. And 4 in 10 said that they plan to transform their organizations into significantly different entities as a result.

"The question organizations need to ask themselves is this," a recent Conference Board <u>report concluded</u>, "Are we driving change and disruption, or are they driving us?"

That's a question our profession has long asked — and one we have answered time and again by choosing the path of innovation. There are numerous examples in our history: The embrace of specialization nearly 30 years ago, computerization

of the Uniform CPA Exam more than a decade ago, adoption of cloud computing and our focus on the future of learning, to name just a few.

AICPA members again picked the path of transformation last summer. By approving an international association with The Chartered Institute of Management Accountants (CIMA) in June, they enabled a platform for enhanced resources and benefits for members, employers, and most importantly the public interest. This bold path will allow us to promote, protect and grow the profession and extend its relevancy far into the future while advancing the strength of the CPA.

Since the approval of our members, we have been very busy working to make that vision a reality through the new Association of International Certified Professional Accountants (the Association). It combines the strengths of the AICPA and CIMA to advance public and management accounting and power enhanced resources for members of both professional bodies.

To date, we have integrated the management, strategy and operations of both organizations, and are pleased to note that we currently have one team working across 35 offices in support of CPAs and CGMAs around the world. We are already making progress.

In January, for instance, the Association took a stand against mandatory audit firm rotation in South Africa on behalf of the 650,000 members and students it represents. In March, we launched a new website (www.aicpaglobal.com) for the Association and an iconic new look for our family of brands to underscore the dynamic role of our profession in powering trust, opportunity and prosperity worldwide.

In Washington, we are working to represent the public interest and keep you informed on policy changes and the impact as our new president and Congress act on tax, trade and other key agenda items. We have also launched an <u>online resource</u> (aicpa.org/taxreform) where members

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Save the Date: Tuesday, November 14 at the Plaza Club

Mark your calendars for opportunities to meet and greet Kimberly and Tim at HSCPA events! Current AICPA Chairman, Kimberly Ellison-Taylor, would love to meet and talk story with you on Tuesday, November 14, 11:30 a.m. at the Plaza Club. Kimberly will charm you with her bubbly personality and inspire you with her wisdom. Tim Christen, AICPA immediate Past Chairman, will be our keynote speaker at the **HSCPA 58th Annual Conference on Friday**, June 22, 2018. He's great guy with a wonderful sense of humor, and will have many stories to share of his journey as AICPA Chair.

Calling All Candidates...

The Next Version Exam Is Here. Are You Ready?

April 1 marked the first wave of testing for the recently updated Uniform CPA Examination, which was developed by the AICPA after a multi-year analysis of the CPA profession and the work of newly-licensed CPAs. The updated Exam is significantly different compared to previous versions. The most prominent change is the greater focus on assessing a candidate's ability to demonstrate their knowledge using critical thinking, analytical ability, and problem solving skills.

Why is this relevant, and what does this change mean to the candidate? Core content knowledge will always remain fundamental to our profession. But with changing market forces and technological advances, newly-licensed CPAs are performing more value-added services than ever before. These expanded roles and responsibilities require certain essential skills to be used in tandem with core knowledge to be an effective CPA and protect the public interest.

A great deal of input from organizations and CPAs across the profession went into the AICPA's practice analysis and drove the recent Exam changes. It's important the Exam remains aligned with professional practice and continues to effectively assess the knowledge and skills that our next generation of CPAs must possess.

To enhance the testing of essential cognitive skills, the Exam now uses more simulations, including in the Business Environment and Concepts (BEC) section for the very first time. The BEC section, along with the Regulation (REG) section, also has an additional hour of testing to accommodate the expanded use of simulations. But, candidates shouldn't worry; all four, four-hour sections now include a 15-minute break

where the clock pauses. They can take a breather or grab a snack without the worry of losing valuable test time.

As candidates register for the Exam, they may be focused on whether or not recent updates make it more challenging than past Exams. It's important to recognize that the Exam has always been, and will continue

to be, a rigorous assessment. Today's Exam is different and its approach to assessing knowledge and skills continues to evolve and keep pace with our profession.

Preparation and thorough studying remain a candidate's best path to success for the Exam.

"It's all about developing an Exam strategy," said Michael Decker, AICPA's Vice President for Examinations. "When a candidate makes the decision to take the Exam, it's best to map out a complete plan; from understanding the testing process to deciding how and when to study to developing a support system of mentors, colleagues, and friends. Most importantly, a candidate must seek out the right resources to prepare."

As the organization that develops and maintains the Exam, the AICPA provides a wealth of information and resources to candidates via its website, aicpa.org/cpaexam.

This should be a candidate's first stop for the most current and accurate Exam information, including answers to <u>FAQs</u>, the latest <u>announcements</u>, and <u>sample tests</u>. But, for the singular best study tool, candidates should look no further than the <u>Examination Blueprints</u>.

Compared to the former Content and Skill Specification Outlines, the Examination Blueprints offer much more comprehensive coverage of the material tested on the Exam. The blueprints break down each Exam section with an overview, content and skill weighting, and a designation of the skill level at which a particular topic

will be assessed. Most importantly, candidates will find more than

600 tasks representative of those that they may be asked to complete when testing.

And when it comes to getting Exam scores after testing, the AICPA has Oannounced that it will release

them <u>only once per test window</u> for the remainder of 2017. With all the updates, the AICPA must conduct a standard setting process to ensure the Exam remains a valid, legally defensible assessment. This is common in the world of high-stakes testing, but it takes time. Details about standard setting, score holds, and Exam scoring in general, can be found on the <u>Examination Scoring</u> section of the AICPA website.

With the debut of the updated Uniform CPA Examination, there are many changes and enhancements that candidates must familiarize themselves with prior to taking a section. Along with understanding the recent changes, there's also plenty of preparation to be done when an individual makes the choice to pursue the CPA. The AICPA, along with its partners at the National Association of State Boards of Accountancy (NASBA) and Prometric, is ready to support candidates throughout their Exam journey and provide the right resources to navigate the entire Exam process.



Continued from page 5

can get the latest information and insight on proposed and passed tax law changes.

In coming weeks, members will see new tools to assess and advise on a rapidly growing risk — cybersecurity. Members in business and industry will gain access to a new daily newsletter to help them keep up with developments relevant to their work. We have new initiatives to provide awareness and understanding of emerging technologies that create both opportunities and challenges for our business models and the services we offer. One key area is audit. We are beginning research into the auditing function of the future - how it's performed, what tools are needed and what skillsets will be required.

At the heart of this work is a question that guides us: How do we drive a dynamic profession forward?

There is plenty of evidence that shows the strength of our profession today. The CPA is unmatched for trust — business decision makers and investors rank the CPA first among financial and business professionals. The Center for Audit Quality, in its annual Main Street Investor Survey, found confidence in public companies at an all-time high. And our unwavering commitment to the pipeline of future talent continues to pay dividends.

Additionally, the CGMA continues to grow in demand as employers seek talented leaders and team members who can transform data into actionable insight that drives better decisions. More than 150,000 professionals around the world now hold the CGMA, and our Global Man-

agement Accounting Principles and CGMA Competency Framework are setting the benchmark for management accounting practice and competency development.

Maintaining that strength for the profession of tomorrow will require new ways of thinking and increasingly faster responses to changing client and business needs. We have to work across many fronts to advance the profession in a world that will be more and more influenced by technology as well as international business forces. As a profession of public and management accountants, we must be agile and willing to embrace uncertainty and experimentation.

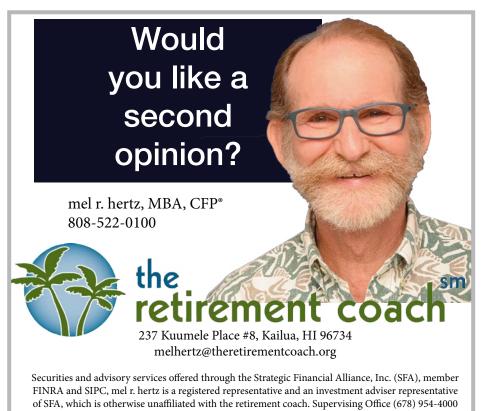
In that way, the Association — with its expanded reach and resources — is an accelerant for innovation. And, similar to

Amazon's metamorphosis, 20 years from now the profession will likely look quite different— however, just as strong and relevant. Through our initiatives and collective efforts today, we will ensure that we are well prepared for different services, different technologies and different skills.

Kimberly Ellison-Taylor, CPA, CGMA, is Chairman of the American Institute of CPAs and Public Accounting Board. Tim Christen, CPA, CGMA, is the Immediate Past Chairman of the American Institute of CPAs and current Vice Chairman of the Association of International Certified Professional Accountants.



Association of International Certified Professional Accountants®



Tax Practitioner Groups Unite to Recommend IRS Taxpayer Service Improvements

Groups Representing Millions Call for New Governance and Oversight Structure Published April 03, 2017

Nine organizations representing diverse segments of the tax practitioner community today presented to federal lawmakers a comprehensive set of recommendations designed to improve services provided by the Internal Revenue Service (IRS) to taxpayers and tax practitioners. The groups called for an improved governance and oversight structure for the IRS and proposed a new unit within the IRS that would centralize the agency's services to tax practitioners.

The recommendations were developed by the groups over several months and are endorsed by the following organizations: alliantgroup, LP, American Institute of CPAs, Crowe Horwath, LLP, National

Association of Enrolled Agents, National Association of Tax Professionals, National Conference of CPA Practitioners, National Society of Accountants, National Society of Tax Professionals, and PADGETT BUSINESS SERVICES®.

"The current degradation of the IRS taxpayer services is unacceptable," the groups stated in their framework, Ensuring a Modern-Functioning IRS for the 21st Century. As an example of how poor the service has become, the paper cited figures from the National Taxpayer Advocate's 2016 Annual Report to Congress that reported the percentage of taxpayer calls answered by the IRS between 2004 and 2016 has dropped from 87 percent to 53 percent.

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"As tax practitioners, we advise millions of taxpayers on tax matters, assist them with compliance responsibilities, and represent them before the IRS," the groups wrote. "We understand what is working and not working with tax administration from both taxpayer and practitioner perspectives. As one of the IRS's most significant stakeholders, we are both poised and committed to being part of the solution."

The groups noted as "striking" the similarities between the condition of the IRS today and the circumstances that motivated creation of the National Commission on Restructuring the Internal Revenue Service more than 20 years ago. Therefore, the groups recommended that any effort to modernize the IRS and its technology infrastructure should build on the foundation established by the Restructuring Commission and the report issued by the Commission in June 1997.

The recommendations are generally based, consequently, on the vision statement in the Restructuring Commission's report. Among the governance and oversight recommendations are:

- Setting and maintaining consistent priorities and strategic direction;
- Re-establishing the annual joint hearing review by the Joint Committee on Taxation;
- Requiring the Joint Committee on Taxation to provide a bi-annual report;
- Requiring a Government
 Accountability Office review of the IRS Oversight Board;



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- Enabling the hiring of qualified and experienced professionals at the IRS;
- Determining the appropriate level of service and compliance they want the IRS accountable to provide and dedicating appropriate resources for the agency to meet those goals; and
- Gauging performance with customer satisfaction surveys.

Also recommended is a new dedicated "executive-level" practitioner services unit within the IRS that would centralize and modernize the IRS's approach to all practitioners. The groups explained that over time, the IRS has established a number of functional departments. As a result, IRS employees are dispersed

across the IRS and are not coordinated in a way that enables practitioners to timely access critical information (such as their clients' account status or the availability of dispute resolution opportunities). Nor do the current IRS teams or processes systematically solicit, gather or evaluate practitioner feedback, they charged.

"Enhancing the relationship between the IRS and practitioners would benefit both the IRS and the millions of taxpayers served by the practitioner community," they wrote.

"We are committed to a service-oriented, modernized tax administration system that earns the respect and appreciation of all taxpayers and stakeholders," they concluded. For more information, please contact the individuals listed below:

alliantgroup – David Rosen, <u>david.rosen@</u> <u>alliantgroup.com</u>, 713.350.3167

American Institute of CPAs — Shirley Twillman, shirley.twillman@aicpa-cima.com, 202.434.9220

National Association of Enrolled Agents – Jeff Trinca, <u>istrinca@vsadc.com</u>, 202.262.8779

National Association of Tax Professionals – Nancy Kasten, nkasten@natptax.com, 920.968.7172

National Conference of CPA Practitioners

– Stephen F. Mankowski, <u>smankowski@cainecpa.</u> com, 610.525.2933, ext. 204

National Society of Accountants – John G. Ams, jams@nsacct.org, 703.549.6400, ext. 1313

National Society of Tax Professionals – Nina Tross, <u>nina.tross@gmail.com</u>, 800.367.8130

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AN ETHICAL AFFAIR

A proper foundation of ethics requires a standard of value.

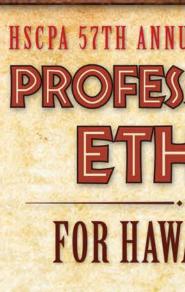
Fulfill the Hawaii Ethics CPE requirement for license renewal at the HSCPA 57th Annual Conference on June 23, 2017 at the Hawaii Prince Hotel. The ethics CPE is a licensure renewal (HAR 16-71-2) – that applies to ALL Hawaii-licensed CPAs. You will earn the 4-hour requirement, plus more, for the best CPE deal in town for only \$250 (early registration for HSCPA members)! The deal includes 7 hours of CPE (4 Ethics; 3 A&A), great speakers, Conference amenities, complete local-style breakfast, Chef's special lunch creation, hosted parking, and Happy Hour!

CPAs continue to rank as one of the most highly trusted professionals – and we're very proud of that! Ethics in the accountancy profession are invaluable to accounting professionals and to those who rely on their services. A hallmark of the CPA profession is its commitment to a Code of Conduct which details responsibilities and compliance. The Code is what sets apart from other non-certified accountants. There is no compromise.

The 57th Annual Conference will encompass all that's ethical as we feature presentations on moral and business ethics. The opening update will be presented by **Mark Koziel**, Executive Vice President of Firm Services for the American Institute of CPAs. He will present the latest update on national and international issues facing today's CPA. Mark's presentation will look at macro trends, firm issues and the legislative, regulatory and standards that affect the profession.

To fulfill your mandatory CPE in ethics requirement, **Ron Heller**, Attorney/CPA with Torkildson Katz Moore Hetherington & Harris, will provide an update on the basic tenets of professional ethics, and explain recent changes in the AICPA Code of Professional Conduct and the Hawaii Administrative Rules on Professional Conduct. You will learn to identify, analyze and respond to conflicts of interest, how to apply independence rules in your practice, and key rules regarding client confidentiality. Ron will also cover recent Hawaii developments and tips to avoid malpractice claims or liability. This presentation will help you understand what ethical standards and considerations are critical to accounting professionals.

A special luncheon menu created by Chef Wong will please your palate! We're pleased to have **American Savings Bank** once again as our Corporate Lunch Sponsor. ASB has generously supported the HSCPA Annual Conference for the past 13 years! A special lunch presentation on cyber security issues with **Chris Duque**, CyberCrimes Investigator with the Department of Prosecuting Attorney's office, will captivate you. He will cover cybersafety/security risks involving social











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PRINCE HOTEL WAIKIKI

media and current cybercrime trends. Chris will provide tips on how to identify and report a crime, and most importantly, how not to become a victim of cybercrime.

Happy Hour awaits you as you complete your Ethics CPE requirement! A great way to end the day . . . Unwind and reunite with colleagues that you haven't seen in years. Talk story and relax — and drink responsibly!

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FEATURED SPEAKERS



Christopher Duque is a thirty-year veteran of the Honolulu Police Department and retired in February 2007. He is currently the CyberCrimes Investigator for the Department of the Prosecuting Attorney (Honolulu), and also continues to work in the private sector as a consultant. Chris's last assignment was in the

HPD Criminal Investigation Division's White Collar Crime Unit where he specialized in cybercrime investigations and computer forensics. Detective Duque is considered and recognized as one of Hawaii's leading computer and Internet crime investigator. He was also HPD's lead computer forensics examiner and has worked on cases with nearly every law enforcement agency in Hawaii.



Ronald Heller, attorney and CPA, is a director of Torkildson Katz Moore Hetherington & Harris, a law corporation. Ron practices in the areas of taxation, tax litigation, business/commercial litigation (including CPA malpractice defense), and business law. He has served on the HSCPA Board

since 1988 and was the Society's president for 1994-95. An active member of the Society, Ron also served as a member of the AICPA Council in 1994-96 and again in 2002-04, and served on the AICPA Accountant's Legal Liability Committee.



Mark Koziel, CPA, CGMA is Executive Vice President of Firm Services for the American Institute of CPAs. He leads the Private Companies Practice Section (PCPS), Firm Relationship Management, Small Firms, Diversity & Inclusion, Young Member Initiatives, Technical Hotline and Center for Plain English

Accounting. His teams build and manage firm relations with all size firms, promoting awareness and value, including advocating for CPA firm success and ongoing relationships with public accounting influencers. Mark's team creates innovative programs and engagement strategies to engage a diverse pipeline of current and future CPAs.

HSCPA 57TH ANNUAL CONFERENCE

PROFESSIONAL ETHICS FOR HAWAII CPAS PROGRAM



7:30 a.m. Registration / Check in / Breakfast Buffet 8:30 a.m. Annual Election / Membership Meeting

A View of the Profession

Mark Koziel, CPA-CGMA – Executive Vice President American Institute of CPAs

Professional Ethics for Hawaii CPAs

Ronald Heller, Attorney & CPA
Torkildson Katz Moore Hetherington & Harris

Lunch Sponsored by American Savings Bank
Installation of Officers & Directors

Avoid Becoming a Cybercrime Victim

Chris Duque, CyberCrimes Investigator Department of the Prosecuting Attorney's Office

Happy Hour Sponsored by Mutual of America

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buffet, lunch and Happy Hour!

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ANNUAL ELECTION/BUSINESS MEETING • June 23, 2017

ELECTION MEETING

The Annual Election Meeting will be held on June 23, 2017 in conjunction with the 57th Annual Conference at the Hawaii Prince Hotel Waikiki. Following the Election Meeting, the new officers and directors will be installed at the 57th Annual Conference Luncheon on June 23, 2017.

NOMINATING COMMITTEE REPORT

Pursuant to the provisions in Article VI, 6.1 of the HSCPA Bylaws, the Nominating Committee has submitted the following nominations for officers and directors of the Society for the fiscal year beginning July 1, 2017. If any nominee should for any reason become unavailable after notice of the election has been given, and if voting is not conducted by written ballot, then nominations for that office from the floor by any member in good standing who is present in person at the Annual Election Meeting shall be accepted.

DIRECTORS (2017-2019)

Robert K. Hatanaka - CW Associates, CPAs Ronald I. Heller – Torkildson Katz Moore Hetherington & Harris Adrian K. Hong - Island Plastic Bags, Inc. Franklin T. Kudo - University of Hawaii at West Oahu Trisha N. Nomura - Proservice Hawaii Jessica Su - TRUSTA AAC Natalie M.H. Taniguchi – American Savings Bank

AICPA MEMBER OF COUNCIL (Designated) Gordon M. Tom - KMH LLP

In accordance with the Bylaws, officers automatically accede to the next level of office to serve terms as elected or as designated, and the directors named below will continue to serve their terms as elected or as designated, or may be removed by a vote of at least two-thirds of the voting members present at a designated meeting. The President automatically becomes Immediate Past President when his/her term ends.

PRESIDENT Norman N. Okimoto - Hawaiian Tel Federal

Credit Union

Darryl K. Nitta - C &Y CPAs LLC PRESIDENT-ELECT

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Norman's Book Review

"Moonwalking With Einstein"

by Joshua Foer

If you are a CPA or comparable professional, chances are you have a very good memory to remember all the accounting rules and regulations and to apply them correctly. If you are like most people in general, chances are you feel your memory has gotten worse with time. I must admit, when I saw the description of the book, "The Art and Science of Remembering Everything," I thought any book which would help me improve my memory would be great!

"I never thought much about whether I could improve my memory across a wider set of domains, but now I think I could, after reading Moonwalking With Einstein. It's absolutely phenomenal, one of the most interesting books I've read this summer." (Bill Gates, 9/12/2012)

I wholeheartedly agree with Bill Gates' assessment! I really enjoyed the book as it not only documented the author's journey to winning the 2006 U.S. Memory Championship in his first attempt, but it was loaded with interesting facts and inspiring stories. The following are some items from the book I thought you would find interesting.

Could You Be the Next Ben Pridmore?

Ben is a former world memory champion and accountant, who at one time accomplished the following:

Memorized the precise order of 1,528

random digits in one hour. Memorized the order of a shuffled deck

MOONWALKING

of playing cards in 32 seconds. Permanently memorized 96 different historical dates in 5 minutes. Recited 50,000 digits of pi. JOSHUA FOER

In a newspaper interview, he

stated, "It's all about technique and understanding how memory works. Anyone could do it, really."

"Mental Athletes" and "Memory Palace"

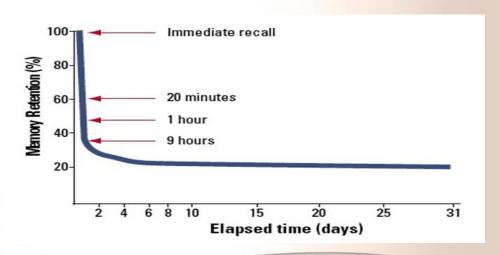
Participants in memory championships referred to themselves as "mental athletes" or MAs for short. They all use an over 2,500 year old mnemonic technique that Simonides of Ceos supposedly invented. The techniques revolve around using a "memory palace" such as your house, neighborhood, places you visited,

etc, where you can "store" what you want to remember for retrieval later. World class MAs may have hundreds of memory palaces, also known as the "journey method," the "method of loci," or "ars memorativa" (art of memory). While very simple, it takes much time and concentration to be proficient at it.

MAs are neither smarter nor have different brains from the average person. They are average people with average memories, but diligently use an old memory trick to remember unbelievable amounts of information!

Curve of Forgetting

For most people, our memory of things deteriorates over time. German psychologist Hermann Ebbinghaus conducted a memory test on himself many times and found he forgot more than 50% of what he tried to learn after the first hour, and an additional 10% after the first day, and so on. The results are shown below and is known as the "curve of forgetting."



How to Remember People's Name

It's very frustrating to see someone you know but can't seem to remember their name. According to Ed Cooke, a Grand Master of Memory, "the trick to remembering people's names is actually deceptively simple ... you must associate the sound of the person's name with something you can clearly remember."

The Magic Number 7, Plus or Minus 2

Ever noticed no matter how much you try to multitask and think about numerous things at one time, you can only concentrate on so many things? Harvard psychologist George Miller published in 1956 his famous research findings on memory. He discovered "that our ability to process information and make decisions in the world is limited by a fundamental constraint: We can only think about roughly 7 things at a time, plus or minus 2 things."

Are Chess Grand Masters Smarter Than the Average Person?

No. Like MAs, chess grand masters are surprisingly average when given cognitive tests. What they possess however, are incredible perceptive and memory skills related to chess. Their memory for chess positions seems limitless, and they seem to know the right moves to make quickly. That's why they can play multiple games at one time against amateurs. As a side note, their memory for everything other than chess is unimpressive.

Why Life Seems to Speed Up If We Don't Create New Memories

The author shared the following interesting observation with respect to how we live our lives: "Monotony collapses

time, while novelty unfolds it. If you keep on doing the same things every day or don't do much, life becomes less memorable and seems to speed up. This is very common as people grow older. That's why it's important to change routines regularly, and take vacations to exotic locales. Creating new memories stretches out psychological time, and lengthens our perception of our lives."

How Actors Memorize Their Lines

Many actors utilize the "method acting" technique, which was developed by Russian actor and director Konstantin Stanislavski at the turn of the century. "Method acting" is where actors "break their lines into units they call "beats," and create associational hooks to remember them. The technique makes the lines more memorable."

The Secret to Being Good At What You Do

As people become good at their craft or hobby, there comes a point where their skill level plateaus and they don't become much better, despite the amount of time spent on the activity. Most golfers and weekend warriors will attest to that. As the author notes in his book:

"In every domain of expertise, studies have shown the amount of time spent doing something correlates weakly with level of performance. To improve, you must watch yourself fail and learn from your mistakes. For example, the single best predictor of a person's chess skill is not the amount of chess he's played against opponents, but rather the amount of time he's spent sitting alone working through old games."

What the Author Learned In His Journey

When the author reflected on his journey to winning the 2006 U.S. Memory Championship, he had some fascinating observations and words of wisdom for us.

"My experience had validated the old saw that practice makes perfect. But only if it's the right kind of concentrated, self-conscious, deliberate practice. I'd learned firsthand that with focus, motivation, and, above all, time, the mind can be trained to do extraordinary things. This was a tremendously empowering discovery."

I highly recommend this easy reading, entertaining, and inspiring book! If you have some time, you may want to view the author at a TED Talk.





By Tom Yamachika, President – Tax Foundation of Hawaii

Economic Nexus: Solving the Online Tax Dodge



Recently there has been some confusion about a bill now in our legislature, <u>SB 620</u>, that would redefine how our general

excise tax laws define "doing business."

The bill concerns a U.S. Constitutional concept called "substantial nexus." Some amount of connection between a potential taxpayer and a State is needed before the State has power to impose that tax. The Supreme Court held in Quill Corp v. North Dakota, 504 U.S. 298 (1992), that some physical presence is needed before substantial nexus can be found. Thus, online retailers such as Overstock, Land's End, and Amazon made a good business of selling into states without withholding and paying those states' sales taxes. This was all legal, they claimed, because they have no physical presence in those states.

Now, in Hawaii and in states that have sales taxes, the law says that if a person imports something from a retailer who doesn't have to pay sales tax, then that person, the customer, becomes liable for the same amount of money. It's called "Use Tax." The purpose of Use Tax laws is to protect local businesses who must pay over state tax when they sell the same or similar products. If no tax is paid, the online retailer has a competitive advantage. Problem is, most consumers either aren't aware of or don't pay Use Tax, and although the Department of Taxation can and does force businesses to pay this tax,

the Department hasn't had the time or resources to beat up on ordinary consumers with a few online purchases. Thus, lots of tax goes uncollected — for Hawaii, one study by the University of Tennessee estimated the uncollected amount at \$120 million just for the year 2012.

So, you might ask, what could SB 620 possibly do? Obviously, it is not changing the U.S. Constitution. SB 620 basically tells businesses, "If you make at least \$100,000 in sales into

our state, we don't care if you have physical presence or not. We're going to go after you to collect our tax on this business activity." Will the Supreme Court stick to its physical presence rule and say that a business that is making zillions of dollars in sales into a state has no "substantial nexus" just because it has no boots on the ground?

Hawaii is not the only State to consider this type of legislation, which is sometimes called "economic nexus" or "factor presence nexus." Others have passed it or are considering it. The Multistate Tax Commission, a nationwide network of State tax agencies, has an active "Sales & Use Tax Nexus Model Statute Project" that recommends that States adopt legislation with, among other things, economic nexus components. The legislation

effectively raises the ante on the online retailers, who can look forward to court battles to invalidate the laws and huge tax bills if they lose. Some of the retailers are starting to knuckle under. Amazon recently announced that it reached agreement with our State to get a GET license and pay tax over to our State effective April 1, 2017. A January 2016 study estimated that Amazon by itself sold \$255.6

million worth of retail goods
statewide, avoiding \$11.1
million in tax in 2015. With
Amazon now collecting and
paying, a good part of that
\$11.1 million will now
come in the door every year.

If you buy from Amazon after April 1, you will, no doubt, see another line on the bill passing on the Hawaii tax. But don't scowl at it too much. If you bought the same merchandise from any local business, you probably will see the same line. Which means that Amazon and businesses like it now need to compete the old-fashioned way — on price, selection, and quality, and not based on legally due but uncollected tax.

Moreover, that \$11.1 million is only the tip of the iceberg. Another \$110 million is potentially out there waiting to be collected. If we can collect more of the taxes that are due but unpaid, our government won't have to squeeze lawabiding citizens even more to close the funding gap.



Spotlight on our new Y-CPA Squad Member, MJ!

By Michelle Kaneshiro

The YCPA squad is proud to introduce our newest member, Maryjean Saguid! Maryjean, also known as MJ, is an Audit Supervisor at CW Associates with over 10 years of public accounting experience. MJ is very knowledgeable and has a great energy that hopefully comes through in this interview.

MK: Why did you get involved with the HSCPA/YCPA?

MS: I got involved with the HSCPA/Y-CPAs as I liked the idea of interacting with students at our local high schools. I took an accounting class my senior year in high school on a whim not knowing what accounting was or the types of jobs an accounting degree would open up to me. I enjoy my profession and want to tell as many students as possible.

MK: What interested you about accounting?

MS: Accounting interested me because it translated across so many industries. As a college freshman, I didn't know where I would be working but it didn't matter. Restaurants, hotels, small businesses, big businesses, they all need accountants.

MK: What advice would you give to other young CPAs starting their career?

MS: Grow as many professional/client relationships as you can. It is easy to sit in the corner and have minimal contact with clients, but building that relationship doesn't take a lot of effort and the reward is so great. I've seen that clients are more willing to sit and answer questions with the audit team if they are familiar with and like the people on the team. The other thing I would tell a young CPA is hang in there. A few busy seasons or a string of difficult jobs can overwhelm a new CPA. They get tired, frustrated, and want out. If they hang in there, the tough times always pass.

MK: What inspires you?

MS: My children inspire me. They dream big and everything to them is exciting. It reminds me to dream big and to stay in a career that doesn't bore

me. Everyone thinks accounting is boring, it doesn't have to be. As an auditor, I'm not chained to a desk, I get to go to new places, meet new people, learn new things, and challenge myself. Every day I come home

and my kids ask "Where did you go today!?" I tell them a different story all the time!

MK: What's your favorite '90s jam?

MS: I love everything from TLC.

MK: What is one rule you live by?

MS: The one rule I live by is "Go big or go home."

Basically, I need to give my best in everything I do or not even bother doing it.

MK: What is the funniest thing that has happened to you recently?

MS: My audit teams have fun on the job. Our work can be challenging so it helps morale when we can have gut-busting laughs once in a while. It's so nerdy but the accounting jokes and puns are our favorites. This morning a co-worker and I saw a Meadow Gold truck with a glass of milk on it and the caption "Liquid Assets" we thought it was great!

MK: Any advice to new moms on how to balance kids and work?

MS: For a new mom trying to balance kids and work, I would say "Let others help you and it's OK to say no." When I came back to work from maternity leave I wanted to do everything myself and say "Yes!" to any request. Need a volunteer for the fieldtrip? Sure! Need someone to bring team snacks? I got it! That didn't last for long, I burned out. Now, if someone offers to help me with dinner I enthusiastically say "Thank you!" When field trip forms come home I politely decline to chaperone. There is no guilt, I am a working mom, and I do plenty already.

MK: What is the book on your nightstand?

MS: The Power of Habits by Charles Duhigg

MK: Where do you want to travel to in the future?

MS: I'd like to take my children to the Philippines soon. I remember going there and it changed how I viewed the world. There are just some lessons you can't learn in a classroom.

MK: What do you value in your employees?

MS: I value a willingness to learn more than anything.

MK: What are the biggest challenges you see in the accounting industry?

MS: I think succession planning is one of the biggest challenges I see in the accounting industry. Both public and private accounting people are asking "Who is going to lead in the next 5, 10 years?" It can be scary to not have a vision or strategy for the future.

MK: How do you successfully get through busy season each year?

MS: I successfully get through busy season each year by reminding myself that busy season is just that, a season. It will come and go and I've I made it through before. I'll make it through again.

MK: What does "work/life balance" mean for you and how do you achieve it?

MS: Work/life balance to me means meeting my work, family, and personal commitments to the best of my ability every single day. Keeping balance involves lots of planning and daily assessments of "where am I on this?" Sometimes that means hitting the gym at 5 a.m. so that I can get to my work meeting at 8 a.m. Other times it means staying late on Tuesday afternoon so I can get out the door early on Wednesday to make it to my kids' soccer practice or hula class.



■ ○ □ □ CPA FIRM □ ○ □ □ ■ MICROCOMPUTER TECHNOLOGY

By Ron Gouveia CPA.CITP and Joy Takaesu of Carr, Gouveia + Associates, CPAs, Inc.





There have been reports of a new exploit that uses Office files, like Word documents, to install malware on a user's computer. The file contains an executable that downloads malware. Be very careful when opening Office files received in e-mails or available on the Internet. This exploit should be patched by the time you read this article, but it is always a good practice to be very careful about opening Office documents unless you are very sure they are safe.

Microsoft rolled out its Windows 10 Creators Update to mainstream users beginning April 11th. The Version number is 1703 and the build number for this update is 15063. The release will be throttled and likely take several months. The update is the successor to the Windows Anniversary

Update released last summer.

The Creators Update includes several incremental security updates and features including the ability to defer and pause both feature and security updates for longer periods of time. The update will carry over users' privacy settings. Users will then have the option to turn off location data, speech data, and advertising relevancy data. Users will also have the option to choose whether their diagnostic data is collected at a full or basic level. The type of diagnostic data collected includes browser, app and feature usage, and inking and typing data. Microsoft has for the first time, as a part of this update, published a complete list of diagnostic data collected when the level is set to basic.

Windows 10 has been available for almost two years now. I think firms should be considering upgrading to Windows 10 now that tax season is over. There are several decisions involved. First, whether

to get a new computer or do an upgrade of the existing computer. Second, for those computers to be upgraded, whether to do an in-place upgrade rather than wipe and reload. There are no black and white parameters when making these decisions but, in general, if a computer is more than 3 years old, buying a new computer may be the right decision.

Regarding whether to do an in-place upgrade rather than a wipe and reload, in-place upgrades from Windows 7 to Windows 10 are generally far more stable and predictable than previous in-place upgrades have been. When buying new hardware consider spending a little more to get quality equipment with 8GB of RAM, quality modern processor, and solid state drives, which will support the use of a 5-year replacement cycle.

If you have any questions or comments call us at (808) 837-2507 or (808) 837-2517, or send email to ron@cga-cpa.com or joy@cga-cpa.com.

Continued from page 4

from Ron was if he were to do it again, he would make sure he trains for the trip down just as much as going up. He put in a lot of hours on a treadmill going up, not realizing that coming down used different muscles which needed to be worked on too. Also, be prepared to experience altitude sickness since the mountain is so high.

Moral Compass

Ron is the moral compass for all organizations he is involved

with. When asked what are the words he lives by, he stated the following J.C. Watts quote:

"Do the right thing, even when nobody is looking."

Thank You!

Ron, thank you for all that you have done for the HSCPA, AICPA and the accounting profession in general! I'm looking forward to your presentation on June 23rd!!!



Thank you to HSCPA members for once again volunteering during their busiest time of the year to man the phone lines during KHON2 Action Line Tax Week. To kick off HSCPA's Tax Day on March 30th, Manoj Samanayake of Accuity LLP was featured on the WakeUp2Day morning show with KHON's Kristine Uyeno to discuss important tips for tax filings as we near the tax deadlines.

Manning the Action Line phones that day were Krystal Ching (Akamine, Oyadomari & Kosaki, CPAs), Kahele Lum Kee (CW Associates, CPAs), and Denny Nakayama (N&K CPAs, Inc.) who took time off from their extremely busy schedules to answer questions from the community from 11:00 a.m. to 1:00 p.m. They answered over 20 calls which was the most of the three tax days during the week.

Thank you to Manoj, Krystal, Kahele and Denny for their service to the community and for representing the HSCPA and the profession!





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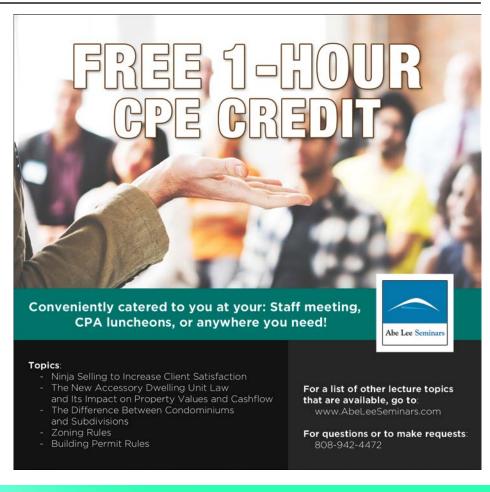
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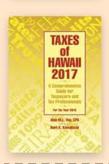
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