



**NTI 2021 CONFERENCE
MAUI, HAWAII**

***FOUR SEASONS RESORT
MAUI at WAILEA***

DECEMBER 9-16, 2021



**NTI 2021 CONFERENCE PROGRAM
FOUR SEASONS RESORT MAUI
MAUI, HAWAII
DECEMBER 9-16, 2021**

Location: **FOUR SEASONS RESORT MAUI**
3900 Wailea Alanui drive, Wailea, HI 96753 (808) 874-8000

Website: www.fourseasons.com/maui

Airports: Kahului Airport (OGG) – approximately 30 minutes from hotel

Transfers: Taxi service is available outside the baggage area at the airport.

Weather: Average high 85°; average low of 70°

Area Info: Visit: www.mauichamber.com

Four Seasons Resort Maui at Wailea – 8-Day/7-Night Package

Overlooking the gentle waters of Wailea Beach, is the luxurious Four Seasons Resort Maui, with its ever-attentive hotel staff and the largest luxury resort guest rooms and suites on the island, epitomizes a classical Hawaiian palace resort. On the sunny side of Maui island, graced with near-perfect weather, Four Seasons Resort Maui sites above on the golden crescent of Wailea Beach. The resort is designed with angled guest rooms to give as many rooms as possible an ocean view. A stroll through fragrant plumeria trees and art-laden public areas reveal a study in relaxed elegance.

Check-in: 3:00pm

Check-out: 12:00pm (Surcharges may apply for late checkouts)

Hotel Rating: AAA 5-Diamond

Parking: Valet parking is available \$40 per night plus tax (subject to change)



**CALL 888-515-3674 (Extension 1) or FAX 888-552-9749 or
EMAIL: conferences@nticpe.com**

Accommodations:

Four Seasons Resort Maui at Wailea offers Maui's largest guest rooms and suites, as well as the Island's largest hotel bathrooms.

In-Room Amenities: Legendary Four Season's beds, a sitting area, spacious marble bathrooms with separate shower and double basins, and private lanais with ocean, garden or mountain views. The hotel offers daily housekeeping and nightly turn-down service, tea/coffee maker, two bottles of water daily, wireless internet, TV with DVD player, movies on demand, 24-hour full in-room dining, and in-room safes.



Garden View: Approximately 600 square feet plus lanai located on the lower floors. Garden View rooms feature either one king or two queen bedding, and have views of the hotel's beautifully manicured indigenous gardens. Rooms are styled with comfortable, contemporary Hawaiian furnishings, and oversized marble bathrooms, with a deep soaking tub, separate shower and double-basin vanity.



Ocean View: Approximately 600 square feet plus lanai located on middle to upper floors. Ocean View rooms feature either one king or two queen bedding, and have angled views of the Pacific Ocean from the lanai and interior of the room. Rooms are styled with comfortable, contemporary Hawaiian furnishings, and oversized marble bathrooms, with a deep soaking tub, separate shower and double-basin vanity. **LIMITED AVAILABILITY.**

Hotel Package includes: 7-night hotel accommodations including all taxes. Third Person charge: \$100 per night plus tax. Children 18 and under are complimentary when sharing with two paying adults using existing bedding. Charges for roll-a-ways and cribs may apply. Housekeeping service and bellman fees are not included and are discretionary. Extra nights and single rates: Please ask for details. **NO REFUNDS FOR EARLY DEPARTURES.**

HOTEL PACKAGE COST- 8 DAYS/7 NIGHTS

<u>Room category</u>		(Per Person) Double Occupancy <u>Package Cost</u>
Garden View-	7 rooms left at this price	\$2,648**
Ocean View-	SOLD OUT	\$3,848

**** Only seven rooms remaining at this price.**

Note: Hotel package costs are subject to change without notice.

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HOTEL PACKAGE PAYMENT:

With reservation:
October 1, 2021

\$300 per person (see reservation form below)
Balance Due

Hotel prices are subject to change prior to making reservations.

Hotel Cancellation: Refunds for hotel cancellations will be made, **IN FULL**, if cancellation is made in writing **on or before October 1, 2021**. For cancellations **after October 1, 2021**, any portion of the hotel package cost not refunded by the hotel to NTI will be deducted from the refund. Any cancellations must be made in writing and emailed to conferences@nticpe.com or faxed to [888-552-9749](tel:888-552-9749). No refunds for early departures.

Hotel Amenities and Services: The Four Seasons features 3 top-rated restaurants, 3 shopping boutiques, 3 salt-water pools (Serenity, Fountain, and Waterfall,) 58 cabanas across the resort, 4 bars, 3 golf courses (Wailea Blue, Gold and Emerald,) 2 tennis courts, a spa with 13 treatment rooms, 3 ocean-side Hales (thatched huts,) 4 signature treatments, and couple and family activities, along with childcare.



Restaurants and Lounges: The Four Seasons offers the following restaurants: Spago, Ferraro's Bar e Ristorante, and DUO Steak and Seafood. They also feature Beachwalk Café and Lobby Lounge

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Wailea, Maui: Surrounded by championship golf courses, mountains, pineapple fields and blessed with white sand beaches, the Hawaiian Island of Maui's diversity is revealed around every bend and beyond every rainbow. Drive up to the moon-like crater at the summit of *Haleakala* or bicycle down the summit for dramatic views. Travel the winding road to *Hana*, past waterfalls and tropical forests and explore the historic whaling town of *Lahaina*. Maui's natural wonders never cease.

Suggested Activities: Town of Lahaina – “Road to Hana” – Baldwin Home Museum – Hawaii Experience and Domed Theater – Atlantis Submarine – Kahului – Maui Tropical Plantation – Whaler's Village – Maui Myth & Magic Theatre – Golf – Haleakala National Park – Maui Ocean Center – Pacific Whale Foundation – Hawaii Nature Center – Bailey House Museum

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**NTI 2021 CONFERENCE SCHEDULE
FOUR SEASONS MAUI RESORT at WAILEA
MAUI, HAWAII
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DATE	MEETINGS	SOCIAL EVENTS/TOURS
12/09 Thursday	Arrival - no meeting scheduled	6:30-7:00pm: Hospitality Desk Welcome to Maui Orientation Meeting
12/10 Friday	7:30am-12:50pm meeting: 2021 Estate, Gift, Benefits and Retirement Planning Update- Part 1 Speaker: Albert L. Grasso, JD, LLM CPE hours: 6 Group Live – Taxes	6:00-7:00 pm: Reception hosted by NTI
12/11 Saturday	7:30am-12:50pm meeting: Individual Tax Update After Tax Reform-2021 (including the Consolidated Appropriations Act, 2021) Speaker: Thomas E. Bayer, CPA, CExP CPE hours: 6 Group Live – Taxes	
12/12 Sunday	Day of leisure – no meeting scheduled	
12/13 Monday	Day of leisure – no meeting scheduled	
12/14 Tuesday	7:30am-12:50pm meeting: 2021 Estate, Gift, Benefits and Retirement Planning Update- Part 2 Speaker: Albert L. Grasso, JD, LLM CPE hours: 6 Group Live – Taxes	
12/15 Wednesday	7:30am-12:50pm meeting: Business Tax Developments- 2021 (including the Consolidated Appropriations Act, 2021) Speaker: Thomas E. Bayer, CPA, CExP CPE Hours: 6 Group Live – Taxes	
12/16 Thursday	Recommended day of departure	

Note: Continental breakfast will be served in the meeting room starting at 7:00am for participants only. Participants receive 6 CPEs for attending each live session and can receive additional CPEs (equal to the number of CPEs purchased) by completing optional self-study courses. Self-study materials will be available in modules of 2 CPEs and 4 CPEs (taxation and A&A) and will be distributed either by an on-line downloadable PDF format or distributed at the conference in manual format, at the customer's option.

Summary of CPEs available at this program: Live Group study= 24 CPEs; Self-Study=16 CPEs for a total of 40 CPEs.

CPE BREAKOUT:

Group live CPE (4 days at 6 CPEs per day)	24 CPE hours
Self-study supplement*	<u>16 CPE hours</u>
Total CPE	40 CPE Hours

* Distributed either on site or in a downloadable PDF format

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Who Should Attend: CPAs and other professionals who deal in taxation.

Details on courses: Unless otherwise stated, all courses have the following attributes:

Delivery method: The live segments of the program (6 CPE hours per session) are categorized as Group Live, while the self-study supplement (2 to 4 CPEs per session) is categorized as QAS Self Study.

Program level: Update

Prerequisites: General understanding of taxation (tax courses)

Advance preparation: None

TOPIC DESCRIPTIONS

Includes Coverage of the Consolidated Appropriations Act, 2021 and the Latest Tax Legislation

Individual Tax Update after Tax Reform- 2021 (including the Consolidated Appropriations Act, 2021)

Objective: To discuss recent developments related to federal income taxation of individuals including new regulations and other changes related to tax reform and the *Consolidated Appropriations Act, 2021*.

This course focuses on recent 2021 tax developments related to individuals, including tax changes included in new IRS regulations and procedures pertaining to implementation of the Tax Cuts and Jobs Act. Topics include: new tax changes found in the recently passed *Consolidated Appropriations Act, 2021*, new developments in 2021 including new IRS regulations and revenue procedures issued that address specific sections of TCJA, problem areas, pending additional changes, and more. Recommended CPEs: 6 hours. Field of study: Taxes

Business Tax Developments- 2021 (including the Consolidated Appropriations Act, 2021)

Objective: To address recent developments related to the federal income taxation of businesses including all new regulations related to tax reform and the *Consolidated Appropriations Act, 2021*.

This course addresses those changes and newly issued IRS regulations and other guidance. Topics include: new tax changes for businesses found in the recently passed *Consolidated Appropriations Act, 2021*, evaluating the choice of entity (C versus S) decision in light of pending tax changes, the special small business elections for cash basis of accounting, planning under the expensing rules using bonus and Section 179 depreciation, addressing changes to like-kind exchanges, changes to net operating losses, anti-abuse provisions, guidance on the deductibility of meals, taxation of PPP loans, and more. Recommended CPEs: 6 hours. Field of study: Taxes

2021 Estate, Gift, Benefits and Retirement Planning Update- Part 1 and 2

Objective: To discuss a variety of new developments related to estate, gift, employment benefits and retirement planning, including the impact of new regulations related to tax reform and the *Consolidated Appropriations Act, 2021*.

This course deals with the 2021 estate, gift, benefits and retirement planning, including new regulations and other continued guidance related to the TCJA, the CARES Act, and *Consolidated Appropriations Act, 2021*, changes. Topics include taking advantage of the new higher estate tax exemption, focusing on income tax basis in an estate planning, state estate issues, planning for benefits in light of tax reform, changes made to retirement plans and IRAs, overall estate and gift tax planning in the new tax environment, retirement planning, and more. Recommended CPEs: 6 hours per day. Field of study: Taxes

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ACCOUNTING AND AUDITING CPE If you need accounting and auditing credits, we offer numerous self-study courses that qualify for accounting and auditing credit hours.

SPEAKER BIOGRAPHIES:

Albert L. Grasso, JD, LLM

Mr. Grasso, an attorney, is counsel to and former President of the law firm of Chuhak & Tecson, P.C. in Chicago. He started his professional career in Chicago as an associate with the international law firm of Baker & McKenzie. Thereafter, he was a partner with another Chicago law firm until he left to become a founding member and initial managing partner of Chuhak & Tecson, P.C. His practice is concentrated in tax and benefit planning for businesses (including tax-exempt organizations) and individuals. He previously head the Tax and co-chaired the ERISA practices of the firm. Mr. Grasso was formerly as Assistant Professor at the Walter E. Heller College of Business Administration of Roosevelt University in Chicago. He taught college and graduate level courses on employee benefits and federal income, estate and gift taxes for individuals, partnerships and corporations. In published surveys of his peers in the legal profession, Mr. Grasso has repeatedly been selected as both a "Leading Lawyer" and an Illinois Super Lawyer." A member of the American, Illinois, Chicago and District of Columbia Bar Associations, Mr. Grasso is also admitted to practice before the United States Supreme Court, the Court of Appeals for the Seventh Circuit, the United States Tax Court and state and federal courts in Illinois and the District of Columbia. Although he is primarily a business and tax attorney, he has tried, argued or briefed tax, employee benefit and other cases at all court levels, including the U.S. Supreme Court. Also, he has dealt with the Internal Revenue Service and Department of Labor on all aspects of tax and benefit matters at the local, appellate, regional and national levels. He regularly has cases on the Tax Court Trial calendar. Mr. Grasso is the author of numerous books, including "*Al Grasso's Tax Briefs*" (four volumes,) "*AICPA Experts' Premier Tax Update*," and "*Compensation Issues in Not For Profit Organizations*," "*Pension and Deferred Compensation Plans*," "*Retirement Planning: A Key to the Future*," "*Unrelated Business Income Tax*," and "*Compensating Employees of Tax-Exempt Organizations*." He is also co-author of "*Partnerships-Taxable Income and Distributive Shares*," "*Closely Held Corporations*" (two volumes), and other publications. Mr. Grasso was a member of the Advisory Board for the Accountant's Business Manual and is frequently requested to edit manuscripts prepared by other tax and benefit practitioners.

Thomas E. Bayer, CPA, CExP

Mr. Bayer has recently become the partner-in-charge of the Indianapolis office of Sikich after spending his entire career serving clients in central Illinois. He has 28 years of experience providing a broad range of accounting, tax, and business advisory services to commercial clients across various industries and Sikich offices.

As both a CPA and Certified Exit Planner (CExP), Tom has specialized expertise in the areas of business succession planning, tax planning and compliance, and business advisory. He puts his business succession planning abilities and knowledge to work firm-wide, serving clients in advisory services across the country. He is a Certified Public Accountant (CPA), a Certified Exit Planner (CExP), and is Certified in Strategic Performance Management (CSPM).

CPE Pricing:

	Up to 24 CPEs	Up to 32 CPEs	Up to 40 CPEs
Conference fee	\$1,847	\$1,898	\$1,949

Cost includes all materials, continental breakfast at each session, (for participants only), and a sunset cocktail reception for you and your family.

Group discounts: 10% for 3 or more participants
20% for 5 or more participants

Conference Cancellation Policy: Conference fee will be refunded in full only if notice is received in writing **on or before October 1, 2021**. With respect to a cancellation occurring **after October 1, 2021**, no refund shall be granted but credit will be given toward a future conference. This policy applies to the conference fee only and not to hotel costs.

For more information regarding concerns and administrative policies, please go to our website: www.nticpe.com or contact our office at 888-515-3674 (Extension 1).

Licensing Designations:

NTI is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors through its website: www.learningmarket.org. NTI NASBA Sponsor Number: 103075

NASBA Requirements: In accordance with the new NASBA Registry standards, all self-study credit hours are determined based on a 50-minutes-per-CPE-hour measurement and have required feedback questions throughout the course. Credit measurements may vary from state to state. Your State Board of Accountancy makes the final determination of CPE credits. The self-study portion of the courses must be completed within one year of the conference dates.



Enrolled Agents: NTI has entered into an agreement with the Office of Professional Responsibility, Internal Revenue Service, to meet the requirements of 31 Code of Federal Regulations, section 10.6(g), covering maintenance of attendance records, retention of program outlines, qualifications of instructors, and length of class

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hours. This agreement does not constitute an endorsement by the Office of Professional Responsibility as to the quality of the program or its contribution to the professional competence of the enrolled individual.

CPE credits earned by enrolled agents directly to the IRS in accordance with the IRS requirements for CPE providers. Enrolled agents must provide us with their PTIN number so that we may report CPE directly to the IRS.

IRS Approval information: Provider Number: BTYZG

CFPs: NTI is registered with the Certified Financial Planner Board of Standards, Inc.

CLE: Tax courses qualify for CLE in most states. CLE credit is granted on a scale of 60 minutes per hour versus 50 minutes for CPE. Please ask for details.

How to Register: MAUI, HAWAII, DECEMBER 9-16, 2021

CALL 888-515-3674 (Extension 1), fax to 888-552-9749 (or email conferences@nticpe.com) and register by credit or debit card (MC/VISA) or check. Please return this form to the address at the bottom of the page.

REGISTRATION FORM

First and last name		Spouse/companion's name(s)	
Address			
City/Town	State	Zip Code	
Telephone	Facsimile	Email address	

CONFERENCE INFORMATION

Check one:	<input type="checkbox"/> 40 CPEs	Conference fee	Cost includes all materials, continental breakfast at each session, (for participants only), a cocktail reception for you and spouse/guest.	
	<input type="checkbox"/> 32 CPEs			\$1,949
	<input type="checkbox"/> 24 CPEs			\$1,848
				\$1,847

Days you are attending: (check all that apply):

Please check	Date	Topic
<input type="checkbox"/>	12-10-21	2021 Estate, Gift, Benefits and Retirement Planning Update-Part 1 (6 CPEs-Group Live-Taxes)
<input type="checkbox"/>	12-11-21	Individual Tax Update after Tax Reform-2021 (6 CPEs-Group Live-Taxes)
<input type="checkbox"/>	12-14-21	2021 Estate, Gift, Benefits and Retirement Planning Update-Part 2 (6 CPEs-Group Live-Taxes)
<input type="checkbox"/>	12-15-21	Business Tax Developments - 2021 (6 CPEs-Group Live-Taxes)

HOTEL INFORMATION

Please fill in:	(Nights of December 9-15, 2021) (departure on December 16, 2021)	(8 days/7 nights) (Per Person) Double Occupancy
	<u>Room category</u>	<u>Please check</u> <u>Package Cost</u>
Arrival date: _____	Garden View (7 rooms left at this price)	_____ \$2,648
Departure date: _____	Ocean View – SOLD OUT	_____ \$3,848
Note: Hotel package costs are subject to change without notice.		
Cost of extra nights and additional persons: Please call for details.	Hotel package payment: \$300 per person due with this reservation: Balance due: October 1, 2021	

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REGISTRATION FORM (CONTINUED)

PAYMENT:

Pay by check
(mail check to address below)

Charge my credit card

MC
 VISA

_____ Card number

_____ Exp date

_____ Code

COST:

Conference fee \$ _____

Hotel deposit # people _____ x \$300 = \$ _____

TOTAL AMOUNT \$ _____

[Balance of hotel package due October 1, 2021]

State(s) for which CPE is required: _____

I am a (an): CPA Atty
 PA Other
 CFP

I work in: Public accounting Industry Other _____

EA (PTIN _____)

SELF-STUDY PACKET:

Participants receive 6 CPEs for attending each live session and can receive additional CPEs (equal to the number of CPEs purchased) by completing optional self-study courses. Self-study materials will be available in modules of 2 CPEs and 4 CPEs (taxation and A&A). Summary of CPEs available at this program: Live Group study= 24 CPEs; Self-Study= 16 CPEs for a total of 40 CPEs.

Please tell us how you would like to receive your self-study materials: (CHECK ONE)

- On-line access to self-study courses in a downloadable PDF format
 Distribute self-study courses to you on-site at the conference

Hotel Cancellation: Refunds for hotel cancellations will be made, **IN FULL**, if cancellation is made in writing **on or before October 1, 2021**. For cancellations **after October 1, 2021** any portion of the hotel package cost not refunded by the hotel to NTI will be deducted from the refund. Any cancellations must be made in writing and emailed to conferences@nticpe.com or faxed to [888-552-9749](tel:888-552-9749). No refunds for early departures.

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On October 1, 2021, I authorize NTI to charge my credit card noted above for the balance of the hotel package.

Signed: _____

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Please: Fax this form to 888-552-9749, or
Email this form to: conferences@nticpe.com, or

Mail this form to: NTI Conferences, P.O. Box 375, Burlington, MA 01803
For more information, please visit our website at: www.nticpe.com.

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