

# CADES

BREAKFAST SEMINAR SERIES 2018

## THE TAX CUTS & JOBS ACT OF 2017

cados · schutte

A LIMITED LIABILITY LAW PARTNERSHIP

Learn What the New Tax Laws  
Mean for You and Your Business

**The new tax laws have everybody talking.** Let the tax partners at Cades Schutte help you navigate through the key tax provisions that are most applicable to Hawaii businesses...  
*in a language you'll understand.*

### TOPICS

- **21% Flat Income Tax Rate** for C-corporations
- **20% Deduction** for partnerships, LLCs, S-corporations, and sole proprietorships
- **Major Depreciation Deduction Changes** including the new 100% depreciation write off in the first year for new and used tangible business property
- **Changes to Section 1031 Exchanges**
- **Changes to Tax Treatment** of employee benefits and compensation
- **Limitations on Interest Deductions**
- **Limitations on Net Operating Losses**
- **Changes to International Business Transactions** including the new tax on deemed repatriated foreign earnings and the new income exclusion for dividends from qualifying foreign corporations

### SPEAKERS



#### TREVER K. ASAM

*Partner*

Trever represents taxpayers in tax controversies and disputes with the IRS and the Hawaii State Department of Taxation. He handles audits, administrative appeals, and litigation in both the federal and state courts, including the courts of appeal. Trever also advises nonprofit and tax-exempt organizations on issues including obtaining tax exemption, addressing unrelated business income, and using joint ventures and subsidiary organizations. He currently serves as the firm's pro bono coordinator.



#### CHRIS S. MASHIBA

*Partner*

Chris is Chair of the Tax Department. His practice is concentrated in the areas of federal and state tax planning for businesses and individuals and resolving federal and state tax audits. He is the past chair of the Tax Committee of the Hawaii Society of CPAs and past chair of the Tax Section of the Hawaii State Bar Association. Chris specializes in corporate and partnership taxation, drafting complex LLC operating agreements and joint venture agreements, and structuring inbound and outbound international business transactions.



#### RYAN M. WILSON

*Partner*

Ryan uses his creativity and experience to develop efficient solutions for even the most complex tax issues. He is also a member of the firm's Management Committee. Ryan is a partner in the Tax Department, and is chair of the International Practice Group. He advises local, mainland and international clients on a wide range of federal and Hawaii tax issues. He has particular expertise in the tax treatment of real estate investment, leasing and development. He also handles federal and Hawaii tax audits, as well as section 1031 like-kind exchange transactions.

This event is a **FREE** tax law update for the clients and friends of Cades Schutte.

#### DATE

Tuesday, February 13, 2018

#### TIME

8:00-9:00 AM

Registration: 7:45 AM

#### LOCATION

**Cades Schutte Building**  
1000 Bishop Street  
Suite 1200  
Honolulu, HI 96813

*Complimentary breakfast provided.*

**SPACE IS LIMITED. REGISTER TODAY!**

RSVP by February 8, 2018 | [rsvp@cados.com](mailto:rsvp@cados.com)