Here is the exact framework to maximize your tax deductions while combining a CE seminar with a Hawaiian vacation.

1. The "More Than 50%" Rule for Travel Deductions

To deduct **100% of your round-trip airfare** or main transit costs to Hawaii, the trip must be primarily for business. The IRS measures this by counting your days:

- **Business Days:** Days spent traveling to/from Hawaii, days attending the seminar, and weekends that fall *between* consecutive business lecture days.
- **Personal Days:** Days spent purely on leisure, sightseeing, or vacation after the seminar has fully concluded.
- **The Strategy:** If you spend 5 days attending morning dental lectures at the Hyatt Regency Maui and 3 days purely on vacation, your trip is primarily business. You can write off **100% of your flights**. If you spend 3 days at the seminar and 6 days on vacation, your flights are completely non-deductible.

2. Proportional Allocation of On-Island Expenses

While flights are an "all-or-nothing" deduction based on the primary purpose, on-island lodging and daily expenses must be strictly pro-rated:

- **Lodging (Hotel/Airbnb):** You can deduct 100% of the room rate at the Hilton Waikoloa Village or Hyatt Regency Maui *only* for the nights attached to your lecture days. If you stay extra nights for a pure vacation, you cannot write off those additional room charges.
- **Meals:** You can deduct **50% of your business-day meals**. This includes your meals while traveling, on lecture days, or when dining with industry peers to discuss practice management.
- **Ground Transportation:** Rental cars, Ubers, airport parking, and gas are 100% deductible for your business days. If you keep the rental car during your extended vacation days, you must pro-rate the cost and only deduct the business-use portion

3. What is Strictly Non-Deductible?

- **Family Expenses:** Unless your spouse or children are licensed dental hygienists or legitimate W-2 employees of your dental practice who are also attending the seminar, you cannot write off their flights, meals, or extra tour tickets.
- **Entertainment:** Luaus, snorkeling excursions, helicopter tours, and green fees for golf are completely personal expenses and cannot be written off, even if they happen on a seminar day.

4. Meticulous Documentation Checklist

To survive an IRS audit, a receipt alone is not enough. You must keep a detailed paper trail for at least 3 to 4 years containing:

- **The Seminar Syllabus:** A printed or digital copy of the Hawaiian Dental Forum schedule proving you earned 18 AGD PACE credits per week.

- **Proof of Attendance:** Your official CE certificate issued by the PACE provider.
- **Daily Activity Log:** A simple calendar or diary tracking what you did each day (e.g., *"8:00 AM – 12:30 PM: Attended Full-Mouth Rehab Lecture. Afternoon: Personal time."*).

Disclaimer: Tax laws are subject to change and individual practice structures (Schedule C vs. S-Corp) impact deductions. Always verify your travel plans with a specialized dental CPA before filing.
