

LINDA LINGLE
GOVERNOR

JAMES R. AIONA, JR.
LT. GOVERNOR



KURT KAWAFUCHI
DIRECTOR OF TAXATION

SANDRA L. YAHIRO
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809

PHONE NO: (808) 587-1510
FAX NO: (808) 587-1560

SENATE COMMITTEE ON ECONOMIC DEVELOPMENT & TAXATION

TESTIMONY REGARDING GM 337

**SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE BOARD OF
TAXATION REVIEW, 1ST TAXATION DISTRICT (OAHU), GUBERNATORIAL
NOMINEE, MICHAEL JOSEPH CHOI, FOR A TERM TO EXPIRE 6-30-2012.**

TESTIFIER: KURT KAWAFUCHI, DIRECTOR OF TAXATION (OR DESIGNEE)

DATE: MARCH 20, 2008

TIME: 1:15PM

ROOM: 224

The Department of Taxation (Department) **supports** the nomination of Mr. Choi to the Board of Taxation Review on Oahu.

This will be Mr. Choi's second term to the Board of Taxation Review. Mr. Choi is a Certified Public Accountant (CPA) with his own private practice. Mr. Choi possesses a Bachelor's degree in business administration and has pursued additional studies in accounting and taxation. Mr. Choi also possesses years of service in the area of tax law having worked in Hawaii and New York City. Mr. Choi is also licensed to represent taxpayers before the Internal Revenue Service (IRS). Mr. Choi is active in the tax community, having been a member of the American Institute of Certified Public Accountants (AICPA) and the Hawaii Society of Certified Public Accountants (HSCPA).

As a Board of Taxation Review member, Mr. Choi has actively participated in hearing tax controversies.

It is the Department's position that Mr. Choi maintains the necessary understanding of the tax law and Board procedures to competently serve on the Board of Taxation Review for the 1st Taxation District.

The Department and its Oahu District support his nomination for reappointment and respectfully request the Senate's favorable confirmation.