LINDA LINGLE GOVERNOR

JAMES R. AIONA, JR.



KURT KAWAFUCHI DIRECTOR OF TAXATION

SANDRA L. YAHIRO DEPUTY DIRECTOR

STATE OF HAWAII

DEPARTMENT OF TAXATION
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SENATE COMMITTEE ON ECONOMIC DEVELOPMENT & TAXATION

TESTIMONY REGARDING GM 338

SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE BOARD OF TAXATION REVIEW, 2NDTAXATION DISTRICT (MAUI), GUBERNATORIAL NOMINEE, PATRICK L. ING, CPA, 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) <u>supports</u> the nomination of Mr. Ing to the Board of Taxation Review on Maui.

This is Mr. Ing's second term on the Board of Taxation Review for the 2nd Taxation District.

Mr. Ing is a Certified Public Accountant (CPA) with his own private practice. Mr. Ing possesses a Bachelors degree in business administration and a Masters degree in accounting, both from the University of Hawaii at Manoa. Mr. Ing possesses several years of experience in the area of public accountancy, having been a CPA since 1995. Mr. Ing is active in the tax community, having been a member of the American Institute of Certified Public Accountants (AICPA), the Hawaii Association of Public Accountants (HAPA), and the Hawaii Society of Certified Public Accountants (HSCPA). Mr. Ing is also active in the community being a member of the Kiwanis Club, Maui Young Business Roundtable, among other leadership activities.

Mr. Ing is currently the Vice Chair of the Board of Taxation Review on Maui.

It is the Department's position that Mr. Ing maintains the necessary understanding of the tax law and Board procedures to competently serve on the Board of Taxation Review for the 2nd Taxation District.

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