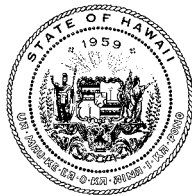


**LINDA LINGLE**  
GOVERNOR

**JAMES R. AIONA, JR.**  
LT. GOVERNOR



**KURT KAWAFUCHI**  
DIRECTOR OF TAXATION

**STANLEY SHIRAKI**  
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 WAYS AND MEANS**

### **TESTIMONY REGARDING GM 458**

**SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE TAX  
REVIEW COMMISSION, GUBERNATORIAL NOMINEE, GREGG M. TAKETA, FOR  
A TERM TO EXPIRE 6-30-2012.**

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

**DATE: APRIL 16, 2010**

**TIME: 9:30AM**

**ROOM: 211**

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The Department of Taxation (Department) **supports** the nomination of Gregg M. Taketa to the Tax Review Commission and encourages this committee to confirm the nomination.

Mr. Taketa is a qualified candidate to serve on the Tax Review Commission. Mr. Taketa is a Certified Public Accountant, as well as a Certified Valuation Analyst. Mr. Taketa has a Bachelors of Business Administration degree from the University of Hawaii. He also has several years of training provided by the National Association of Certified Valuation Analysts. Mr. Taketa has extensive tax and accounting experience with the firm Taketa, Iwata, Hara & Associates, as well as with the firm Peat Marwick Mitchell & Co. His tax experience includes tax return preparation, tax consulting, and general business services.

Beyond his professional experience, Mr. Taketa has a proven record of community service. He has been a member of several community organizations, including the Hawaii Island Chamber of Commerce, the Kanoiehua Industrial Area Association, and the UH-Hilo College of Business & Economics Business Leaders Advisory Board.

It is the Department's position that Mr. Taketa maintains the necessary knowledge, skills, and abilities to effectively and competently assist with the Tax Review Commission's study of Hawaii tax policy.

The Department supports his nomination and respectfully requests the Senate's favorable confirmation.

## Anthony Valdez

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**From:** WAM Testimony  
**Sent:** Wednesday, April 14, 2010 9:16 AM  
**To:** Anthony Valdez  
**Subject:** FW: GM 458 Testimony  
**Attachments:** GM 458 - Gregg Taketa for Tax Review Commission.pdf

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**From:** hapapresident@aol.com [mailto:hapapresident@aol.com]  
**Sent:** Tuesday, April 13, 2010 11:48 AM  
**To:** WAM Testimony  
**Subject:** GM 458 Testimony

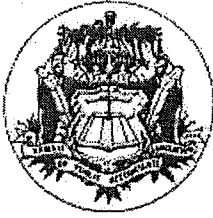
Ladies and Gentlemen:

Attached is testimony in support of GM 458 relating to consideration and confirmation of Gregg M. Taketa, CPA to the Tax Review Commission. The hearing is scheduled to be held on Friday, April 16, 2010 at 9:30 a.m. Please distribute copies as appropriate.

Thank you for your assistance.

Very truly yours,

John W. Roberts, M.B.A., CPA  
State President  
Hawaii Association of Public Accountants



**HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS**

Organized August 7, 1943  
P.O. BOX 61043  
HONOLULU, HAWAII 96839



Before the Committee on Ways and Means

Friday, April 16, 2010 at 9:30 a.m.

Conference Room 211

**Re: Support for GM 458**

Relating to Consideration and Confirmation of Gregg M. Taketa, CPA  
to the Tax Review Commission

**John W. Roberts, MBA, CPA**

**Chair Kim, Vice Chair Tsutsui, and committee members:**

I am a certified public accountant (CPA), past member of the State of Hawaii Tax Review Commission, and current State President of the Hawaii Association of Public Accountants (HAPA). HAPA represents local public accounting practitioners throughout the State of Hawaii.

HAPA strongly supports the nomination of Gregg M. Taketa, CPA, to the Tax Review Commission. Mr. Taketa has been a leader in the public accounting community of Hawaii for many years. As a principal in the Big Island CPA firm of Taketa, Iwata, Hara & Associates, LLC, one of the largest local CPA firms in the state, he has a broad base of professional experience serving small businesses, local governments, and nonprofit organizations. He is also past president of HAPA, where he earned the respect and admiration of HAPA's members across the state.

**Mr. Taketa has the knowledge, experience, and commitment to public service that will make him an asset to the Tax Review Commission. Accordingly, HAPA urges you to confirm his nomination to the Tax Review Commission.**

Thank you for this opportunity to testify.

Respectfully submitted,

John W. Roberts, M.B.A., CPA  
HAPA State President

## Anthony Valdez

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**From:** WAM Testimony  
**Sent:** Wednesday, April 14, 2010 9:16 AM  
**To:** Anthony Valdez  
**Subject:** FW: Testimony in support of GM 458 for Gregg M. Taketa to the Tax Review Commission  
**Attachments:** GM 458 - Testimony from Marilyn Niwao.pdf

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**From:** Marilyn Niwao [mailto:niwao@mauicpa.com]  
**Sent:** Tuesday, April 13, 2010 11:37 PM  
**To:** WAM Testimony  
**Subject:** Testimony in support of GM 458 for Gregg M. Taketa to the Tax Review Commission

Ladies and Gentlemen:

Attached is testimony for GM 458 in support of the confirmation of Gregg M. Taketa, CPA to the Tax Review Commission. Hearing is scheduled before the Senate Committee on Ways & Means for Friday, April 16, 2010 at 9:30 a.m. in Conference Room 211.

Thank you.

Marilyn M. Niwao

Marilyn M. Niwao, J.D., CPA  
Niwao & Roberts, CPAs, a P. C.  
2145 Wells Street, Suite 402  
Wailuku, Hawaii 96793  
Tel.: (808) 242-4600 extension 224  
Fax: (808) 242-4607

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NIWAO  
&  
ROBERTS

*Certified Public Accountants, A Professional Corporation*

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Before the Committee on Ways and Means

Friday, April 16, 2010 at 9:30 a.m.

Conference Room 211

**Re: Support for GM 458**

Relating to Consideration and Confirmation of  
Gregg M. Taketa, CPA to the Tax Review Commission

**Marilyn M. Niwao, M.S.P.H., J.D., CPA**

**Chair Kim, Vice Chair Tsutsui, and committee members:**

I am a certified public accountant (CPA) and an attorney licensed in Hawaii, a past member of the Tax Review Commission, and president of the Maui CPA firm Niwao & Roberts, CPAs, a P.C.

I strongly support the nomination of Gregg M. Taketa, CPA, to the Tax Review Commission. I have known Mr. Taketa professionally and personally for many years. In those years, I have always been impressed by his knowledge, experience, integrity, and commitment to public service. While serving together on the board of directors of the Hawaii Association of Public Accountants (HAPA), Mr. Taketa displayed intelligence, analytical thought, and sound judgment. These qualities will make him a highly-valuable member of the Tax Review Commission.

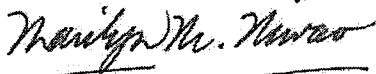
Mr. Taketa is a principal in the CPA firm of Taketa, Iwata, Hara & Associates, LLC, located on the Big Island. During his professional career he has developed a broad base of professional experience serving small businesses, local governments, as well as nonprofit organizations. With public accounting experience, Mr. Taketa has practical knowledge of Hawaii's tax laws, including the implementation and effect of those laws.

I also wish to note that Mr. Taketa is past state president of the Hawaii Association of Public Accountants, whose members across the State of Hawaii hold him in the same high regard as I do. He now serves on the HAPA board of directors as immediate past state president.

**Based on the above, I urge you to confirm his nomination to the Tax Review Commission.**

Thank you for this opportunity to testify.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Marilyn M. Niwao". The signature is written in dark ink and is positioned above a horizontal line.

Marilyn M. Niwao, M.S.P.H., J.D., CPA



**Taketa, Iwata, Hara & Associates, LLC**

Certified Public Accountants & Consultants

101 Aupuni Street, Suite 139

Hilo, Hawaii 96720-4260

**Before the Senate Committee on Ways and Means**

**Friday, April 16, 2010 at 9:30 a.m.**

**Conference Room 211**

**State Capitol**

**Re: GM 458**

Submitting for consideration and confirmation to the Tax Review Commission, Gubernatorial Nominee, Gregg M Taketa for a term to expire 6-30-2012

**Chair Kim, Vice Chair Tsutsui and committee members:**

I respectfully ask that you confirm my nomination to the Tax Review Commission. I am a partner in the CPA firm of Taketa, Iwata, Hara & Associates, LLC in Hilo. I am also the past state president of the Hawaii Association of Public Accountants and a member of the Hawaii Society of Certified Public Accountants and the American Institute of Certified Public Accountants.

I have had the privilege of practicing public accounting since 1977, starting with the international CPA firm of Peat, Marwick, Mitchell & Co., now known as KPMG. In 1983, I helped establish Taketa, Iwata, Hara & Associates to provide audit, accounting and tax services to businesses, non-profit organizations and individuals.

During my thirty plus years of serving clients in the area of taxation, I learned that our profession must balance the fine line between serving as advocates for our clients and properly interpreting the tax laws to ensure compliance with Hawaii's voluntary tax system. This understanding of both perspectives will help me in seeking fairness, simplicity and transparency in our tax system.

I am eager to serve on the Tax Review Commission. I believe that my experience in public accounting will enable me to contribute to the Commission's mission of reviewing Hawaii's tax structure and suggesting recommendations for improvement with the objective of designing sound tax policy to assist our Legislature in enacting tax laws that are fair and effective in providing adequate and stable sources of revenue for our state government.

Thank you for this opportunity to testify.

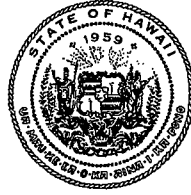
Respectfully submitted,

A handwritten signature in black ink that reads 'Gregg M. Taketa'.

Gregg M. Taketa, CPA

LINDA LINGLE  
GOVERNOR

JAMES R. AIONA, JR.  
LT. GOVERNOR



KURT KAWAFUCHI  
DIRECTOR OF TAXATION

STANLEY SHIRAKI  
DEPUTY DIRECTOR

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

PHONE NO: (808) 587-1510  
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## SENATE COMMITTEE ON WAYS AND MEANS

### TESTIMONY REGARDING GM 458

**SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE TAX  
REVIEW COMMISSION, GUBERNATORIAL NOMINEE, GREGG M. TAKETA, FOR  
A TERM TO EXPIRE 6-30-2012.**

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

**DATE: APRIL 16, 2010**

**TIME: 9:30AM**

**ROOM: 211**

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The Department of Taxation (Department) **supports** the nomination of Gregg M. Taketa to the Tax Review Commission and encourages this committee to confirm the nomination.

Mr. Taketa is a qualified candidate to serve on the Tax Review Commission. Mr. Taketa is a Certified Public Accountant, as well as a Certified Valuation Analyst. Mr. Taketa has a Bachelors of Business Administration degree from the University of Hawaii. He also has several years of training provided by the National Association of Certified Valuation Analysts. Mr. Taketa has extensive tax and accounting experience with the firm Taketa, Iwata, Hara & Associates, as well as with the firm Peat Marwick Mitchell & Co. His tax experience includes tax return preparation, tax consulting, and general business services.

Beyond his professional experience, Mr. Taketa has a proven record of community service. He has been a member of several community organizations, including the Hawaii Island Chamber of Commerce, the Kanoelehua Industrial Area Association, and the UH-Hilo College of Business & Economics Business Leaders Advisory Board.

It is the Department's position that Mr. Taketa maintains the necessary knowledge, skills, and abilities to effectively and competently assist with the Tax Review Commission's study of Hawaii tax policy.

The Department supports his nomination and respectfully requests the Senate's favorable confirmation.