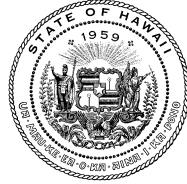


DAVID Y. IGE  
GOVERNOR

SHAN TSUTSUI  
LT. GOVERNOR



STATE OF HAWAII  
**DEPARTMENT OF TAXATION**  
P.O. BOX 259  
HONOLULU, HAWAII 96809  
PHONE NO: (808) 587-1540  
FAX NO: (808) 587-1560

MARIA E. ZIELINSKI  
DIRECTOR OF TAXATION

JOSEPH K. KIM  
DEPUTY DIRECTOR

To: The Honorable Jill N. Tokuda, Chair  
and Members of the Senate Committee on Ways and Means

Date: March 23, 2016  
Time: 10:00A.M.  
Place: Conference Room 211, State Capitol

From: Maria E. Zielinski, Director  
Department of Taxation

Re: Testimony in **Support** of Governor's Message GM591  
For Consideration and Confirmation to the Board of Taxation Review,  
2<sup>nd</sup> Taxation District (Maui), Gubernatorial Nominee, ALAN BERNALDO,  
for a Term to Expire June 30, 2020

The Department of Taxation (Department) **supports** the nomination of Alan Bernaldo to the Board of Taxation Review for the 2<sup>nd</sup> Taxation District, Maui. Mr. Bernaldo is a qualified candidate to serve on the Board of Taxation Review (Board) and encourages this Committee to confirm his nomination.

Mr. Bernaldo possesses a Bachelor of Accounting from the University of Hawaii at Manoa. As a Certified Public Accountant with over 45 years of experience in the areas of tax, auditing and accounting, Mr. Bernaldo is well qualified to serve on the Board. Over 35 years of tax experience is from Mr. Bernaldo's work in his own practice (Alan Bernaldo, CPA) and ten years of work experience with Ernst & Ernst, Coopers & Lybrand and other private firms.

Mr. Bernaldo is active in the tax community and is a member of the American Institute of Certified Public Accountants (AICPA), the Hawaii Society of Certified Public Accountants (HSCPA), and the Hawaii Association of Public Accountants (HAPA). He had also previously served on the Board of Taxation Review for the 2<sup>nd</sup> Taxation District once before. The Department appreciates his dedication and commitment to assist the Maui Tax District community.

The Department believes that Mr. Bernaldo's extensive experience and background will be beneficial in resolving complex tax matters that come before the Board. Mr. Bernaldo has the necessary understanding of the tax law and Board procedures to effectively and adeptly serve on the Board for the 2<sup>nd</sup> Taxation District. For these reasons, the Department supports Mr. Bernaldo's nomination and respectfully requests the Senate's favorable confirmation.

Thank you for the opportunity to provide comments.