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

Date: March 23, 2016

Time: 10:00 A.M.

Place: Conference Room 211, State Capitol

From: Maria E. Zielinski, Director
Department of Taxation

Re: Testimony in **Support** of Governor's Message GM592
For Consideration and Confirmation to the Board of Taxation Review,
3rd Taxation District (Hawai'i), Gubernatorial Nominee, MARILYN GAGEN,
for a Term to Expire June 30, 2019

The Department of Taxation (Department) **supports** the nomination of Marilyn Gagen to the Board of Taxation Review, 3rd Taxation District (Hawai'i). Ms. Gagen is a qualified candidate to serve on the Board of Taxation Review and encourages this Committee to confirm her nomination.

Ms. Gagen has a Bachelor of Science degree in Accounting, Magna Cum Laude, from Case Western University - Cleveland, Ohio. Ms. Gagen is a semi-retired Certified Public Accountant living in Hawai'i for the last 25 years, most recently in the North Kohala district of Hawai'i Island.

Ms. Gagen is well versed in tax and accounting, having over 45 years of experience in public accounting. She was one of the first women partners in the international accounting firm of Deloitte & Touche, LLP. In 1991, Deloitte transferred her to Honolulu to become the partner-in-charge of the Deloitte Hawai'i tax practice. She retired in 2002 and now has a small practice in tax planning.

Ms. Gagen's commitment to community service has been extensive with organizations, including the American Heart Association and Hawaii Public Health Institute. Ms. Gagen also served as a member of the Hawai'i Tax Review Commission from 2001 to 2003.

Ms. Gagen's vast experience in tax and accounting will be beneficial in resolving complex tax questions and cases that comes before the Board. The Department views that Ms. Gagen is a qualified candidate and has the necessary knowledge and skills to effectively and adeptly serve as a member of the Board of Taxation Review. The Department supports her nomination and respectfully requests the Senate's favorable confirmation.

Thank you for the opportunity to provide comments.

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TESTIMONY BEFORE THE SENATE COMMITTEE ON WAYS AND MEANS

Re: GM 592, Board of Taxation Review, 3rd Taxation District (Hawai'i),
Gubernatorial Nominee, MARILYN GAGEN,
for a term to expire 6-30-2019

**Wednesday, March 23, 2016 at 10:00 a.m.
State Capitol, Conference Room 211**

Chair Tokuda, Vice-Chair Dela Cruz, and Members of the Committee:

I support the nomination of Marilyn Gagen to the State Board of Taxation Review, 3rd Taxation District, and ask you to confirm her appointment. Her experience with the Deloitte firm and her own accounting practice have given her a wide range of experience, serving a wide range of clients. She is well-known for her knowledge in the tax area, and well qualified to serve on the State Board of Taxation Review.

Respectfully submitted,



Ronald I. Heller