

**DAMIEN A. ELEFANTE**

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**OBJECTIVE**

Experienced attorney serving as a public servant for over fifteen years working in the area of tax law and administration requesting confirmation to be Deputy Director for the Department of Taxation. Currently managing the Department of Taxation implementing the Department's primary mission to fairly administer the tax laws for the state and hold accountable those who do not pay their fair share of taxes.

**EMPLOYMENT AND EXPERIENCE**

Deputy Director – August 2016 to present  
Department of Taxation, State of Hawaii

Assisted in the administration and management of the Department of Taxation, State of Hawaii in accordance with the applicable State policies and laws. Responsibilities includes assuming the duties of the director in her absence. Considerable responsibilities in managing daily operational activities with respect to materials, resources, and employees and handle major and minor issues affecting the Department. Involved in communications and discussions concerning the Department by listening, presenting information, and making recommendations in meetings with other departments and the Governor's office.

Compliance Coordinator – October 2015 to July 2016  
Department of Taxation, State of Hawaii

Developed, evaluated, coordinated, and implemented training with respect to tax law, tax policies and procedures for the purpose of uniform and consistent audit, assessment, and collection of taxes. Managed the implementation and coordination of activities for over 150 employees in different branches and neighbor islands. Participated in meetings concerning legal and administrative questions and requests from managers and employees. Reviewed tax cases and matters concerning compromise, write-offs, waiver of penalty and interest, and recommended appropriate action. Reviewed administrative rules for technical accuracy and practical implementation.

Consolidated and reviewed compliance reports from all branches. Studied and analyzed the information from audits and collections, employees, the current tax delinquency of accounts, costs, and expenses in the division to determine and identify the current practices, staffing requirements, and any administrative issues.

Established standard procedure for the tax voluntary disclosure process. Participated in an interview panel and contract review panel.

Deputy Attorney General - November 2001 to October 2015  
Department of the Attorney General, Tax Division

An attorney assigned to the Department of Taxation to represent the State's interest and to provide legal advice and to litigate contested tax related cases. Primary responsibilities included the management of tax, bankruptcy, collections, refunds,

foreclosures, and other cases. Involved in litigating and appearing before Federal and State Courts in Hawaii. Collected over \$50 million for the benefit of the State.

Routinely provided legal advice and counsel to legal issues that related to rules, legislation, constitutional, and regulatory matters. Interpreted and applied Hawaii tax laws to resolve questions raised in the context of tax audits and assessments, tax compliance, tax administration, litigation, and attorney general opinions. Reviewed and made recommendations concerning tax legislation, rules, and laws. Assisted in implementing some of recommendations to insure compliance and consistency with the laws.

The primary attorney assigned to a case with the responsibility to identify the applicable legal theories, to organize, develop, and implement the trial strategies for discovery, pretrial motions, and litigation. Provided a clear and persuasive analysis of case law, statutes, and regulations and their application in a case. Provided written evaluations and legal advice regarding litigation benefits, risks, strategy, and settlement. Responsible to draft all written memoranda, discovery requests, motions, and briefs. Reviewed and organized all documents, records, and the sufficiency of the facts and evidence to insure that the amounts assessed are consistent and appropriate given the facts in the case and are defensible in the litigation before the tax court.

Involved in negotiations with opposing counsel over various aspects of the litigation, from the scheduling of filings to possible settlement on the merits of the case. As the principal negotiator in cases, the negotiations focused on the merits of the issues raised in the litigation and any settlement are always on terms that are beneficial to the State. Drafted and reviewed contracts and agreements that formalize the terms of the settlement.

Some of my significant cases are In re Tax Appeal of Reel Hooker Sportfishing, Inc., 123 Haw. 494, 236 P.3d 1230 (2010), cert. denied 2010 WL 4132126, cert. denied 131 S. Ct. 1616, 179 L. Ed. 2d 502 (2011); In re Tax Appeal of Compusa Stores, L.P., 123 Haw 299, 233 P.3d 719 (2010) judgment vacated by 123 Haw. 116, 284 P.3d 209 (2011); In re Tax Appeal of Spirent Holding Corp., 121 Haw. 220, 216 P.3d 1243 (2009) cert. denied 2009 WL 3166574 (2009); In re Tax Appeal of Director of Taxation, State of Hawaii v. Medical Underwriters of California, 115 Haw. 180, 166 P.3d 353 (2007), and In re Tax Appeal of Subway Real Estate Corp., 110 Haw. 25, 129 P.3d 528 (2006).

Served as an Arbitrator for the Court Annexed Arbitration Program presiding and managing cases in the arbitration process and ultimately to make a decision based on the facts of a case.

Associate Attorney - October 2000 to November 2001  
Hisaka Stone Goto Yoshida Cosgrove & Ching

Assisted in the management of various trial and appellate court cases. Gathered, reviewed, and organized evidence for complex multiparty litigation involving products liability, asbestos, and construction cases. Involved in the trial preparation of a case that was subsequently resolved in favor of our client. Researched and drafted various summary judgment and pre-trial motions in civil cases that included sexual harassment, contracts, construction, and products liability. Defended clients in asbestos cases by participating in depositions and discovery to determine if our client's product attributed

to the injury. Drafted informational letters and legal memoranda for clients and attorney partners. Drafted and conducted research for the opening and answering briefs in an appeal and cross-appeal to the Hawaii Supreme Court for which a favorable decision was rendered in favor of our client.

Judicial Law Clerk - August 1999 to October 2000

Chief Judge James S. Burns, Intermediate Court of Appeals

Reviewed and drafted court opinions resolving legal issues in complex civil and criminal cases. Prepared and wrote memoranda, briefs, and reports regarding appellate cases. In reviewing a particular appellate case, identified the legal problem(s) and conducted legal research to determine the laws, statutes, and cases that support or oppose certain positions. The research encompassed relevant legislative history, statutes, regulations, administrative rules, treatises, and Attorney General Opinions. Determined what information supports or refutes the arguments of the parties. Verified citations and quotations to assure that they were in a proper format.

Developed an electronic database for all the court's memorandum opinions that was created, implemented, and established within a two month period. Prior to the development of the database, the information was contained on an array of disks and computers.

Assisted in the administrative, organizational aspects of the court. Created a reference guide for all incoming law clerks to help them understand the legal standards of review in civil and criminal appeal cases. Maintained and installed law-oriented computer programs and templates for all legal clerks and judicial assistants. Served as the Westlaw representative to facilitate the management of the active accounts. Prepared for and attended court proceedings. Helped volunteers in research and writing memoranda.

## **EDUCATION**

Syracuse University College of Law, Syracuse, New York

Juris Doctor, Cum Laude

Honors: Certificate in Law, Technology, and Management; Award for the Outstanding Member of the Syracuse Law Review

Journals: Syracuse Law Review; Computer Editor, Syracuse Law and Technology Journal; Syracuse Journal of Legislation and Policy

University of Hawaii at Manoa, Honolulu, Hawaii

Bachelor of Arts in Political Science, Magna Cum Laude,

Honors: Graduated with Distinction; Dean's List

Kailua High School, Kailua, Hawaii

Diploma, Cum Laude

## **OTHER QUALIFICATIONS**

Licensed in all State of Hawaii courts; United States Ninth Circuit Court of Appeals; United States District Court for the District of Hawaii