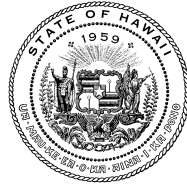


DAVID Y. IGE  
GOVERNOR

SHAN TSUTSUI  
LT. GOVERNOR



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**DEPARTMENT OF TAXATION**  
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MARIA E. ZIELINSKI  
DIRECTOR OF TAXATION

DAMIEN A. ELEFANTE  
DEPUTY DIRECTOR

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

Date: April 18, 2017  
Time: 9:30AM  
Place: Conference Room 211, State Capitol

From: Maria E. Zielinski, Director  
Department of Taxation

Re: Testimony in **Support** of Governor's Message GM609, For Consideration and Confirmation to the Board of Review, 2<sup>nd</sup> Taxation District (Maui), Gubernatorial Nominee, PATRICK ING, for a Term to Expire June 30, 2018

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

Mr. Ing possesses a Bachelor degree in Business Administration in Accounting and a Master's degree in Accounting from the University of Hawaii at Manoa. As a Certified Public Accountant with over 25 years of service in the areas of tax, auditing and accounting, Mr. Ing is well qualified to serve on the Board. Over 22 years of tax experience is from Mr. Ing's work in his own practice, Patrick L. Ing, CPA, Inc. and four years from work experience with Robert H.Y. Leong & Company.

Mr. Ing is active in the tax community, and is a member and former Director of the Hawaii Society of Certified Public Accountants. Mr. Ing is also very active in the community and has served on various community Boards as a Director and Treasurer. Mr. Ing has served as a Board of Review member for the 2<sup>nd</sup> Taxation once before.

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

Thank you for the opportunity to provide comments.