## MARILYN J. GAGEN, CPA LLC

## GOV. MSG. NO. **785**

I am a semi-retired CPA living in Hawaii for over 29 years, most recently in the North Kohala district of the Big Island.

With over 45 years of experience in public accounting, I was one of the first women partners in the international accounting firm of Deloitte & Touche, LLP. Deloitte transferred me to Phoenix in 1985 to head the tax practice in Phoenix and to Honolulu in 1991 to become partner-in-charge of the Deloitte Hawaii tax practice. I retired from Deloitte in 2002 and now have a small practice providing tax planning for several long-time clients.

My commitment to community service in Hawaii has been extensive including:

American Heart Association – I have previously been the Chair of the Pacific Mountain Affiliate ("PMA"), including 10 Western States, PMA Finance and Corporate Operations committee member, along with many state leadership and committee member positions. I am currently the chair of the state advocacy committee and a member of the Western State's affiliate advocacy committee.

Hawaii Public Health Institute ("HPHI") – I have previously been a Board member, Treasurer and chairperson, as well as a member of the finance committee. I continue to provide advocacy services for HPHI.

Hawaii Tax Review Commission – The Governor appointed me to the Tax Review Commission from 2001 to 2003. The purpose of the Tax Review Commission is to conduct a systematic review of Hawaii's tax structure, using standards such as equity and efficiency.

Hawaii County Board of Taxation Review – Currently I serve as chair of this commission, appointed by the Governor and approved by the Senate, to hear state tax appeals cases. My term currently runs through June 30, 2019.

Kohala Ranch Community Association – I currently serve on the board of my community association and also serve as Treasurer and Chair of the Investment, Finance and Audit Committee.

TotalCourage, Inc. – In 2015 I co-founded and serve as Treasurer of this public charity to provide character coaching to high school and college student-athletes. <a href="https://www.totalcourage.org">www.totalcourage.org</a>

Bachelor of Science in Accounting, Magna Cum Laude, Case Western Reserve University - Cleveland, Ohio