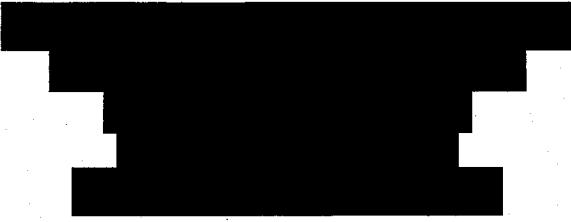


**KURT KAWAFUCHI**



**EXPERIENCE**

**Owner, Law Offices of Kurt Kawafuchi, LLLC** Honolulu, HI (December 2015–Current); **Principal (i.e., Partner) Hochman, Salkin Rettig Toscher & Perez, PC**, Beverly Hills, CA (June 2010 to November 2015) Advise clients in federal and state tax planning, and business and estate planning (international and domestic) and represent clients in federal and state civil and criminal tax controversies and litigation before tax agencies (e.g., IRS and state tax agencies), administrative boards, and in federal and state trial and appellate courts.

**Director of Taxation (i.e., State Tax Commissioner)–State of Hawaii Department of Taxation** (February 2003 – June 2010) Responsible for all aspects of tax administration including audits, collections, criminal investigations, administrative rules (i.e., regulations), rulings (i.e., revenue rulings and private letter rulings), operations and taxpayer services, and external relations with Hawaii, national and international business communities, Congress and top federal tax officials, state legislative and executive branches, and county legislative and executive branches. Directed and supervised support for Council of Revenues and Tax Review Commission. Created vision and developed tax policy including technical tax issues, compliance initiatives, large case settlements, and external affairs. Authorized criminal tax investigations and referrals for prosecution, and signed all sentencing memoranda for convictions.

**Supervisor, Tax Division – Department of Attorney General, (Nov. 1999 - Feb. 2003)** Served basically as chief tax lawyer for the State of Hawaii. Supervised all state tax litigation in the federal and state courts, including U.S. Court of Appeals for the Ninth Circuit, U.S. District Court of Hawaii, U.S. Bankruptcy Courts for the Central District of California and District of Hawaii, Hawaii Tax Appeal Court, and state trial and appellate courts. Further, advised and represented the Governor, other executive department agencies, the Legislature, and the Department of Taxation on tax and legal matters. Assisted in state criminal tax investigations and prosecutions. Represented state government agency before IRS.

**Trial Attorney: U. S. Department of Justice, Tax Division – Civil Trial - Western Division** Washington, DC (Nov. 1986 – March 1992) Represented the IRS in civil tax litigation in federal and state courts in California, Hawaii, and Guam. Handled all aspects from investigation through trial including jury trials, and in appeals of bankruptcy tax matters to the Ninth Circuit Bankruptcy Appellate Panel or the U.S. District Court.

**Private Practice Experience:** (March, 1992 - November, 1999)

Previously worked at two Hawaii law firms including one of the largest and premier law firms in Hawaii, Goodsill Anderson Quinn & Stifel, and Damon Key Bocken Kupchack & Hastert. At those law firms, he advised clients on federal and state tax planning, and business and estate planning (international and domestic); and represented clients in federal and state civil and criminal tax controversies and litigation. Began professional career in international taxation at a Big-4 (former Big-8) international accounting/C.P.A. firm in Los Angeles, CA (1983-1986).

**AWARDS AND LEADERSHIP POSITIONS**

- \* Chair, State of Hawaii Council of Revenues (2013 – Current)
- \* Fellow of the American College of Tax Counsel
- \* Fellow of the American College of Trust and Estate Counsel
- \* Chair, DC Delegation, Tax Section, State Bar of California (2018)
- \* Executive Committee, Tax Section, State Bar of California (2015-2018)
- \* Chair, Hawaii Society of CPAs Tax Committee, and (former) Director of HSCPA
- \* Chair, Hawaii State Bar Association Tax Section
- \* President of the Western States Association of Tax Administrators 2008-2010 (WSATA)
- \* Voted Outstanding CPA in State Government by AICPA and HSCPA (2008)
- \* President's Award for Outstanding Contribution - HSCPA (2000)
- \* Advisory Board, Hawaii Tax Institute (1998 – Current)
- \* Board of Directors, Hawaii Estate Planning Council (2022 - Current)
- \* Advisory Board, Asian Business Forum, California Society of CPAs (LA Chapter)
- \* Advisory Board, School of Accountancy, University of Hawaii at Manoa
- \* Advisory Board, UCLA Extension Annual Tax Controversy Institute

**ADDITIONAL INFORMATION**

Kurt Kawafuchi is an attorney in California and Hawaii, and is a Certified Public Accountant in Hawaii (Not in Public Practice) and in California (Retired). He is a Certified Tax Specialist by the State Bar of California, Board of Legal Specialization (renewal pending). Kurt has been frequent speaker at national, state, and local tax conferences including New York University Institute on State & Local Taxation (SALT) and at NYU SALT courses at the July taxation conferences, Georgetown Advanced SALT Institute, UCLA Tax Controversy Institute, Annual Estate and Gift Tax Conference and Annual Tax Section Meeting of the California Bar (i.e., California Lawyers Association (CLA)). He has taught taxation, law, finance, accounting, and estate planning courses at the University of Hawaii Richardson School of Law and Shidler Business College's Graduate School of Accounting, and at Hawaii Pacific University. The courses include MBA courses such as international finance and finance, undergraduate finance, and Masters of Accounting classes such as international and state & local taxation, estate and gift taxation, partnership taxation, advanced corporate taxation, and undergraduate taxation of entities and individuals. Kurt was a co-author of "Taxes of Hawaii: A Comprehensive Guide for Taxpayers and Tax Professionals," (2016-2024 editions), Watermark Publishing. He received a Master's Degree (LL.M.) in Taxation Law from Georgetown University.