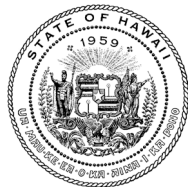


**JOSH GREEN M.D.**  
GOVERNOR

**SYLVIA LUKE**  
LT. GOVERNOR



**GARY S. SUGANUMA**  
DIRECTOR

**KRISTEN M.R. SAKAMOTO**  
DEPUTY DIRECTOR

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**DEPARTMENT OF TAXATION**  
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**TESTIMONY OF  
GARY S. SUGANUMA, DIRECTOR OF TAXATION**

**TESTIMONY ON THE FOLLOWING MEASURE:**

In consideration of G.M. No. 524

Submitting for consideration and confirmation to the Tax Review Commission, Gubernatorial Nominee, JUDITH CHOCK, for a term to expire 05-08-2026. (Term corrected to 05-07-2027 by G.M. 675)

**BEFORE THE:**

Senate Committee on Ways and Means

**DATE:** Monday, April 27, 2026  
**TIME:** 12:30 p.m.  
**LOCATION:** State Capitol, Room 211

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

Thank you for the opportunity to offer testimony in support of the confirmation of Ms. Judith Chock to the Tax Review Commission.

Ms. Chock is a highly experienced CPA with two decades of work in federal and state taxation, financial reporting, and advisory services. She holds both a Master of Accounting and a Bachelor of Business Administration from the Shidler College of Business at the University of Hawai'i at Mānoa, where she excelled academically.

Ms. Chock currently serves as a Tax Partner at Singer Lewak, LLP, leading the Honolulu tax office. In this role, she oversees complex tax planning and compliance engagements, supports private and nonprofit organizations, and mentors staff in technical development. Her work requires analytical rigor, attention to detail, and a strong understanding of Hawai'i's economic landscape.

Previously, she spent more than 14 years with Ernst & Young, LLP, where she led the Honolulu tax team in federal and state filings, tax provisions for private and SEC clients, and audit support. She has also held roles at Accuity, LLP, Deloitte & Touche,

LLP, and in private industry, giving her a well-rounded perspective on tax administration and financial operations.

Ms. Chock's breadth of experience, combined with her commitment to fairness, accuracy, and public service, make her well qualified to contribute to the Commission's work reviewing and evaluating Hawai'i's tax structure.

Thank you for the opportunity to provide testimony in support of Governor's Message 524.

**SENATE COMMITTEE ON  
WAYS AND MEANS  
TESTIMONY IN SUPPORT OF GM 524**

**Monday, April 27, 2026**

**12:30 pm**

**Conference Room 211**

**Dear Chair Dela Cruz , Vice Chair Moriwaki, & Members of the Senate Ways and Means Committee:**

**I strongly and respectfully urge this committee to confirm Judith Chock to the position of the Tax Review Commission. While I am the current Chair of the State Council on Revenues and former Director of Taxation, I write this recommendation in my personal capacity.**

**I have known Judith Chock for roughly 25 years. She was a former student at the University of Hawaii at Manoa Graduate School of Accounting when I taught graduate tax courses at the University of Hawaii Shidler College of Business Administration. Before becoming a partner at a regional CPA firm in the last several years, Judith was almost a partner at the E&Y international CPA firm. During that time, she worked on many New York based clients from Hawaii. Thus, Judith has extensive experienced advising and representing large international and multistate clients. I have worked with Judith and found her to be is very smart, thoughtful, careful, and practical. Judith will bring in excess of 25 years of private CPA experience and perspective of the Hawaii tax laws, its administration and the Hawaii tax system in addition to the IRS and other states.**

**The Tax Review Commission would be very fortunate to have Judith Chock serve as a member. I believe she will be an exceptional asset to the Tax Review Commission. I strongly and unequivocally urge this committee to confirm Judith Chock. Thank you.**

**Respectfully submitted,**

**Kurt Kawafuchi**