

**KURT KAWAFUCHI**  
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**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. Responsible for developing and growing Hawaii and Asia practices.

**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), legislative affairs, operations and taxpayer services, and community outreach. 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.

**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).

**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 appeals of bankruptcy tax matters to the Ninth Circuit Bankruptcy Appellate Panel or U.S. District Court.

### **AWARDS AND LEADERSHIP POSITIONS**

- \* Chair, State of Hawaii Council of Revenues (2013 – Current)
- \* Fellow of the American College of Tax Counsel
- \* Chair, DC Delegation, Tax Section, State Bar of California (2018)
- \* Executive Committee, Tax Section, State Bar of California (2015-2018)
- \* Advisory Board, Asian Business Forum, California Society of CPAs (LA Chapter)
- \* Advisory Board, Hawaii Tax Institute (1998 – Current)
- \* Advisory Board, School of Accountancy, University of Hawaii at Manoa
- \* Voted Outstanding CPA in State Government by AICPA and HSCPA (2008)
- \* President’s Award for Outstanding Contribution - HSCPA (2000)
- \* 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)
- \* Speaker and Advisory Board, UCLA Extension Annual Tax Controversy Institute
- \* Speaker at numerous NYU State and Local Tax Institutes

### **ADDITIONAL INFORMATION**

Kurt Kawafuchi is licensed as both an attorney and certified public accountant in California and Hawai’i (Not in Public Practice). He is a Certified Tax Specialist by the State Bar of California, Board of Legal Specialization. Kurt has been frequent speaker at numerous national, state, and local tax conferences including New York University State & Local Taxation (SALT) Institute, Georgetown Advanced SALT Institute, UCLA Tax Controversy Institute, and Hawaii Tax Institute. He has taught many taxation, law, finance, accounting, and estate planning courses at the University of Hawaii School of Law and Graduate School of Accounting, and at Hawaii Pacific University. The courses include international and state & local taxation, estate and gift taxation, partnership taxation, advanced corporate taxation, and taxation of entities. Kurt received a Master’s Degree in Taxation Law from Georgetown University.