

# Thomas Yamachika, JD

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835 Ikena Circle, Honolulu, HI 96821-2553 (808) 351-2109 tom@alohastatetax.com

## EXPERIENCE

2014 to Present	<b>TAX FOUNDATION OF HAWAII</b> <b>President</b> <ul style="list-style-type: none"><li>▪ Responsibilities: Oversee the day-to-day operations and management of the organization, advise the Board of Directors on all policy matters, and serve as the liaison between the organization and state entities. Responsibilities include writing a weekly column.</li><li>▪ The organization is a private, nonprofit 501(c)(3) educational organization dedicated to informing the public about the finances of our state and local governments in Hawaii, including offering commentary on introduced legislation.</li></ul>	Honolulu, HI
2013 to Present	<b>THOMAS YAMACHIKA LLC</b> <b>Owner</b> <ul style="list-style-type: none"><li>▪ Responsibilities: everything that comes with owning a small business.</li></ul>	Honolulu, HI
2006 to 2013	<b>ACCUITY LLP</b> <b>Principal</b> <ul style="list-style-type: none"><li>▪ Responsibilities: manage the tax consulting practice, including: quality and risk management; practice development and profitability; continuing professional education and licensing; and resource provisioning.</li><li>▪ Specializations: state and local taxation; representation before the Hawaii Department of Taxation and the Internal Revenue Service; business consulting. Also developed sub-specialty service offerings.</li></ul>	Honolulu, HI
1996 to 2006	<b>PRICEWATERHOUSECOOPERS LLP</b> <b>Director (Last Position Held)</b> <ul style="list-style-type: none"><li>▪ Includes employment by Coopers &amp; Lybrand LLP prior to merger with Price Waterhouse LLP.</li></ul>	Honolulu, HI
1994 to 1996	<b>STATE OF HAWAII DEPARTMENT OF TAXATION</b> <b>Administrative Rules Specialist</b> <ul style="list-style-type: none"><li>▪ Responsibilities: draft legislation, testimony, administrative rules, interpretive releases, letter rulings, forms and instructions. Was primary drafter of eight rules packages, including: adaptations of Multistate Tax Commission model regulations; net income tax allocation and apportionment; net income tax pension exclusion; general recordkeeping; transient accommodations update.</li></ul>	Honolulu, HI
1984 to 1994	<b>CADES SCHUTTE FLEMING &amp; WRIGHT</b> <b>Litigation &amp; Tax Departments</b>	Honolulu, HI
1983	<b>U.S. COURT OF APPEALS, NINTH CIRCUIT</b> <b>Law Clerk to Judge Herbert Y.C. Choy</b>	Honolulu, HI

## EDUCATION AND CERTIFICATIONS

J.D., 1983

UNIVERSITY OF CALIFORNIA AT BERKELEY

Berkeley, CA

- Note and Comment Editor of the California Law Review

Sc. B., 1980

YALE COLLEGE

New Haven, CT

- *Magna cum laude*
- Distinction in Engineering and Applied Science
- Tau Beta Pi
- Phi Beta Kappa

1976

W.R FARRINGTON HIGH SCHOOL

Honolulu, HI

### Bar Admissions

- Supreme Court of Hawaii, 1983
- U.S. District Court, District of Hawaii, 1983
- U.S. Court of Appeals, Ninth Circuit, 1983
- U.S. Tax Court, 1988

### PROFESSIONAL ACTIVITIES

- Board of Directors, Goodwill Contract Services Hawaii.
- Member, Hawaii State Bar Association.
- Member, Honolulu Japanese Chamber of Commerce.
- Tax Committee affiliate member, Hawaii Society of Certified Public Accountants.
- Vice Chair, 2014 Honolulu Real Property Tax Advisory Commission.
- Former President, Hawaii Loa Ridge Association.
- Former Treasurer, Goodwill Industries of Hawaii.
- Former Problems Coordinator, Oahu Mathematics League.

### RECENT PUBLICATIONS

- "Finding the Definition of 'Business in Hawaii' In an Unlikely Place," 86 State Tax Notes 331 (2017)
- "The Annual Return Isn't Everything; It's the Only Thing," 85 State Tax Notes 1061 (2017)
- "Don't Believe All the Regs You Read – Especially for Contractors." 85 State Tax Notes 789 (2017)
- "Applying Substance Over Form to Expose 'User Fees' as Taxes," 85 State Tax Notes 371 (2017)
- "Resurrecting Dead Defenses in Hawaii Tax Disputes," 85 State Tax Notes 45 (2017)
- Michael O'Malley and Thomas Yamachika, Hawaii Sales (General Excise) & Use Taxes, in ABA Sales & Use Tax Deskbook (30th ed. 2016)
- "Demystifying 'Contractors' in the Hawaii General Excise Tax," Hawaii Bar Journal (Oct. 2016)
- "Hawaii General Excise Tax--The Omnipresent Snare," Journal of State Taxation (May-June 2010)
- "Real Property G.E.T. Issues: Property Management, Commissions, and Leasing," Hawaii Business (June 2011).