

Thomas Yamachika, JD

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EXPERIENCE

2014 to Present	TAX FOUNDATION OF HAWAII President <ul style="list-style-type: none">▪ 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.▪ 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.	Honolulu, HI
2013 to Present	THOMAS YAMACHIKA LLC Owner <ul style="list-style-type: none">▪ Responsibilities: everything that comes with owning a small business.	Honolulu, HI
2006 to 2013	ACCUITY LLP Principal <ul style="list-style-type: none">▪ Responsibilities: manage the tax consulting practice, including: quality and risk management; practice development and profitability; continuing professional education and licensing; and resource provisioning.▪ 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.	Honolulu, HI
1996 to 2006	PRICEWATERHOUSECOOPERS LLP Director (Last Position Held) <ul style="list-style-type: none">▪ Includes employment by Coopers & Lybrand LLP prior to merger with Price Waterhouse LLP.	Honolulu, HI
1994 to 1996	STATE OF HAWAII DEPARTMENT OF TAXATION Administrative Rules Specialist <ul style="list-style-type: none">▪ 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.	Honolulu, HI
1984 to 1994	CADES SCHUTTE FLEMING & WRIGHT Litigation & Tax Departments	Honolulu, HI
1983	U.S. COURT OF APPEALS, NINTH CIRCUIT Law Clerk to Judge Herbert Y.C. Choy	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

- "Federal Preemption of Managed Care Plans," 93 Tax Notes State & Local 1203 (2019)
- "If at First the County Doesn't Succeed, Can It Try, Try Again?," 93 Tax Notes State & Local 117 (2019)
- "Another Rule Bent for the Government!," 92 Tax Notes State & Local 527 (2019)
- "A Constitutional Amendment for What? At Least Say It's a Tax!," 91 Tax Notes State & Local 231 (2019)
- "The Next Wayfair Frontier: Online Marketplaces," 91 Tax Notes State & Local 165 (2019)
- "Oops, Math Error! Credit Denied!," 89 Tax Notes State & Local 875 (2018)
- "Sourcing Royalties from Intellectual Property," 88 Tax Notes State & Local 1073 (2018)
- "Real Estate Investment Trusts: A Loophole in Sourcing Rules," 87 Tax Notes State & Local 795 (2018)
- "Nonfilers Beware: Assessments Without Limit, Even After Judgment," 87 State Tax Notes 709 (2018)
- "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).