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IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

STATE OF HAWAII

In re

DEPARTMENT OF TAXATION, ADMINISTRATIVE DIRECTIVE NO. 2021-01.

TAX FOUNDATION OF HAWAIʻI, a Hawaiʻi nonprofit corporation,

Plaintiff,

vs.

DEPARTMENT OF TAXATION, STATE OF HAWAIʻI,

Defendant.

CASE NO. 1CCV-24-0000661
(Other Civil Action)

PLAINTIFF'S SECOND AMENDED NOTICE OF TAKING DEPOSITION UPON ORAL EXAMINATION OF DEFENDANT'S REPRESENTATIVE(S); SCHEDULE A and CERTIFICATE OF SERVICE

Judge: Hon. Karin L. Holma

TRIAL: Feb. 3, 2025

PLAINTIFF'S SECOND AMENDED NOTICE OF TAKING DEPOSITION UPON ORAL EXAMINATION OF DEFENDANT'S REPRESENTATIVE(S)

TO: ANNE E. LOPEZ
Attorney General of Hawaii

NATHAN S.C. CHEE
JANINE R. UDUI
Deputy Attorneys General
Department of the Attorney General,
State of Hawaii
425 Queen Street
Honolulu, Hawaii 96813

PLEASE TAKE NOTICE that on behalf of Plaintiff TAX FOUNDATION OF HAWAIʻI, and pursuant to Rule 30(b)(6), Hawaii Rules of Civil Procedure, the following deposition will be taken on the date and time specified below at the office of Ralph Rosenberg Court Reporters, 1001 Bishop Street, Suite 2460, Honolulu, Hawaii 96813, Telephone (888) 524-5888.

NAME AND ADDRESS	DATE AND TIME
REPRESENTATIVE(S) TO BE DESIGNATED Hawaii Department of Taxation 830 Punchbowl Street Honolulu, HI 96813 (808) 587-1700	October 9, 2024 9:00 a.m.

Said deposition shall be upon oral examination, by stenographic means, pursuant to Rule 26 and Rule 30 of the Hawaii Rules of Civil Procedure, before an officer duly authorized to administer oaths, at the office of Ralph Rosenberg Court Reporters, 1001 Bishop Street, Suite 2460, Honolulu, Hawaii 96813, Telephone (888) 524-5888. The deposition shall continue from day-to-day thereafter until completed or adjourned. You are invited to attend and cross-examine. Defendant shall produce a representative(s) with the knowledge and ability to testify

regarding the topics described in the attached "Schedule A." Defendant shall designate one or more officers, directors, or managing agents, or other persons who consent to testify on its behalf, and may set forth, for each person designated, the matters on which the person will testify.

Also, pursuant to Rule 30 of the Hawaii Rules of Civil Procedure, the deponent(s) are hereby notified that they may request a review of the completed transcript or recording of the deposition. The deponent must make this request before the completion of the deposition. If such a request is made, after being notified by the court reporter or other officer taking the deposition that the transcript or recording is available, the deponent shall have 30 days to: (1) review the transcript or recording; and (2) if there are changes in form or substance, the deponent shall sign a statement reciting such changes and the reasons for making them.

DATED: Honolulu, Hawaii, September 25, 2024.

/s/ Thomas Yamachika
THOMAS YAMACHIKA
Attorney for Plaintiff

SCHEDULE “A”

LIST OF TOPICS FOR REPRESENTATIVE(S) OF DEPARTMENT OF TAXATION

1. Knowledge of the class of documents known as Administrative Directives, including the purpose(s) for which they are issued; the extent to which the documents are distributed; the process by which serial numbering was assigned to the documents; and where the originals thereof are stored.

2. Knowledge of whether there are other classes of documents that are nonpublic but contain policy pronouncements, including but not limited to Delegations of Authority, Compliance Division Memoranda; including the purpose(s) for which they are issued; the extent to which the documents are distributed; the process by which serial numbering was assigned to the documents; and where the originals thereof are stored.

3. Knowledge of the process by which Administrative Directives were retrieved, reviewed, and then produced to Plaintiff in response to a Uniform Information Practices Act request dated May 18, 2023.

4. Knowledge of whether the guidance on the first page of Administrative Directive 2021-01 (“AD 2021-01”) was distributed to, used by, or otherwise implemented in taxpayer examinations or audits.

5. Knowledge of whether any Department staff to which AD 2021-01 was distributed either disagreed with the guidance provided or failed to implement that guidance.

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

STATE OF HAWAII

In re DEPARTMENT OF TAXATION, ADMINISTRATIVE DIRECTIVE NO. 2021-01. TAX FOUNDATION OF HAWAIʻI, a Hawaiʻi nonprofit corporation, Plaintiff, vs. DEPARTMENT OF TAXATION, STATE OF HAWAIʻI, Defendant.	CASE NO. 1CCV-24-0000661 (Other Civil Action) CERTIFICATE OF SERVICE Judge: Hon. Karin L. Holma TRIAL: Feb. 3, 2025

CERTIFICATE OF SERVICE

I hereby certify that on this date the foregoing document will be served on counsel of record as indicated below upon the filing hereof:

Counsel for Defendant:

ANNE E. LOPEZ, ESQ. Via JEFS
Attorney General of Hawaii
NATHAN S.C. CHEE, ESQ.
JANINE R. UDUI, ESQ.

DATED: Honolulu, Hawaii, September 25, 2024.

/s/ Thomas Yamachika
THOMAS YAMACHIKA
Attorney for Plaintiff