THOMAS YAMACHIKA 3504

TAX FOUNDATION OF HAWAIʻI
126 Queen Street, Suite 304
Honolulu, Hawaiʻi 96813
Telephone: (808) 536-4587
Facsimile: (808) 536-4588
E-mail: tom@tfhawaii.org

Attorney for Plaintiff

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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 STIPULATION OF FACTS; EXHIBIT 1 and CERTIFICATE OF SERVICE HONORABLE KARIN L. HOLMA TRIAL: Week of Feb. 3, 2025

STIPULATION OF FACTS

IT IS HEREBY STIPULATED AND AGREED between the parties hereto that, for purposes of this action:

1. Exhibit 1 hereto is a true and correct copy of Department of Taxation Administrative Directive 2021-01 ("**AD 2021-01**").

I do hereby certify that the foregoing is a full, true and correct copy of the official court record of the Courts of the State of Hawai`i.
Dated at: Honolulu, Hawai`i 23-OCT-2024, /s/ Lori Ann Okita, Clerk of the First Judicial Circuit, State of Hawai`i

2. AD 2021-01 was placed on the Department of Taxation's internal shared drive and accessible to employees of the Department of Taxation.

3. AD 2021-01 was not uploaded onto the Department's internet website or otherwise made readily accessible to the public.

4. AD 2021-01 has not been superseded or obsoleted, and currently remains in effect.

DATED: Honolulu, Hawaii, October 23, 2024.

/s/ Thomas Yamachika
THOMAS YAMACHIKA
Attorney for Plaintiff
Tax Foundation of Hawai'i

/s/ Janine R. Udui
NATHAN S.C. CHEE
JANINE R. UDUI
Attorneys for Defendant
Department of Taxation, State of Hawai'i

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the foregoing document will be served on the following counsel through JEFS on the date hereof.

ANNE E. LOPEZ, Attorney General
NATHAN S.C. CHEE and
JANINE R. UDUI, Deputy Attorneys General
425 Queen Street
Honolulu, Hawaii 96813

Attorneys for
DEPARTMENT OF TAXATION, STATE OF HAWAII

DATED: Honolulu, Hawaii, October 23, 2024.

/s/ Thomas Yamachika
THOMAS YAMACHIKA
Attorney for Plaintiff
Tax Foundation of Hawaiʻi