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No. CAAP-25-_____

IN THE INTERMEDIATE COURT OF APPEALS OF THE STATE OF HAWAIʻI

In re DEPARTMENT OF TAXATION, ADMINISTRATIVE DIRECTIVE NO. 2021-01. TAX FOUNDATION OF HAWAIʻI, a Hawaiʻi nonprofit corporation, Plaintiff-Appellant, vs. DEPARTMENT OF TAXATION, STATE OF HAWAIʻI, Defendant-Appellee.	CASE NO. 1CCV-24-0000661 FIRST CIRCUIT COURT HONORABLE KARIN L. HOLMA

NOTICE OF APPEAL

EXHIBIT "1"

CERTIFICATE OF SERVICE

THOMAS YAMACHIKA 3504

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Attorney for Plaintiff-Appellant

NOTICE OF APPEAL

Notice is hereby given that Plaintiff-Appellant Tax Foundation of Hawai‘i, by and through its attorney, Thomas Yamachika, pursuant to sections 91-15, 602-57, and 641-1, Hawai‘i Revised Statutes, and Rules 3 and 4 of the Hawai‘i Rules of Appellate Procedure, appeals to the Intermediate Court of Appeals of the State of Hawai‘i from the final judgment filed in the Circuit Court of the First Circuit on December 31, 2024, a copy of which is attached hereto as Exhibit 1.

DATED: Honolulu, Hawai‘i, January 1, 2025.

/s/ Thomas Yamachika
THOMAS YAMACHIKA
Attorney for Plaintiff-Appellant
Tax Foundation of Hawai‘i

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing document will be served on counsel of record indicated below through JEFS upon the filing hereof:

Counsel for Appellee:

ANNE E. LOPEZ, ESQ.
NATHAN S.C. CHEE, ESQ.
JANINE R. UDUI, ESQ.

Attorneys for Defendant-Appellee
Department of Taxation

DATED: Honolulu, Hawai‘i, January 1, 2025.

/s/ Thomas Yamachika
THOMAS YAMACHIKA
Attorney for Plaintiff-Appellant
Tax Foundation of Hawai‘i