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Intermediate Court of Appeals
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NO. CAAP-25-0000002

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, v.
DEPARTMENT OF TAXATION, STATE OF HAWAIʻI, Defendant-Appellee

APPEAL FROM THE CIRCUIT COURT OF THE FIRST CIRCUIT
(CASE NO. 1CCV-24-0000661)

ORDER OF NO ORAL ARGUMENT
(By: Hiraoka, J.)

Upon review of the record, IT IS HEREBY ORDERED that this case will be considered without oral argument under Rule 34(a) and (c) of the Hawaiʻi Rules of Appellate Procedure (**HRAP**), and will be submitted for decision on the briefs.

Any party may, within ten days after the mailing or electronic service of this order, file a motion for retention of oral argument, supported by a statement of reasons, pursuant to HRAP Rule 34(c). This order is always subject to further order of this court.

DATED: Honolulu, Hawaiʻi, August 11, 2026.

/s/ Keith K. Hiraoka
Associate Judge