



DEPARTMENT OF TAXATION

**REGISTRATION CERTIFICATE FOR PERSONS GRANTED
EXEMPTION FROM GENERAL EXCISE TAXES UNDER
SECTION 237-23, HAWAII REVISED STATUTES**

DATE ISSUED: June 21, 2006

EFFECTIVE DATE: February 22, 2006

HAWAII TAX I.D. No.: W63157620

HAWAII FIRE CHIEFS ASSOCIATION

This certificate is permanent evidence of your registration under section 237-23, Hawaii Revised Statutes.

If there is a material change in the facts as set forth in your application for exemption, you must notify the Department of Taxation in writing so we can consider the effect of the change on your exempt status. Also, you must notify the Department of Taxation in writing of all changes in your name or address, and of cancellation of your registration.

The exemption has been granted as of the effective date shown above. If your organization received certain types of income prior to this date, it may be subject to the general excise tax.

The exemption from general excise taxes does not relieve your organization from paying the general excise tax (commonly referred to as the "4% sales tax") visibly passed on to the organization on any purchases made. Also, you must obtain a general excise license and pay the taxes owing from the conduct of any fundraising activities. For example, sales of sweet bread and chicken, and tickets for car washes and carnivals would be taxable.

KURT KAWAFUCHI
DIRECTOR OF TAXATION