



DEPARTMENT OF TAXATION

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

DATE ISSUED: April 18, 2013

EFFECTIVE DATE: January 24, 2012

HAWAII TAX I.D. No.: W02538374 01

KUKINI DOG AGILITY CLUB

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 does not apply to any general excise tax (which includes the county surcharge) visibly passed on to the organization on any purchases made by the organization. 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.

FREDERICK D. PABLO
DIRECTOR OF TAXATION