SAIKI & ASSOCIATES

Curtis K. Saiki, Esq.

700 Bishop Street, Suite 2100, Honolulu, Hawaii 96813 | 808-535-8477 | curtis@saikiandassociates.com

Work Experience

Saiki & Associates, LLLC, Founding Partner (2018 - Present)
Law Office of Curtis K. Saiki (2008 - 2018)
Hawai'i Community Foundation, Senior VP, Development & General Counsel (2013 - 2018)
First Hawaiian Bank, Vice-President & Manager, Wealth Planning Department (2008-2013)
Cades Schutte, LLP, Of Counsel, Trusts & Estates and Tax Departments (2006-2008)
Kobayashi, Sugita & Goda, Senior Associate Attorney, Estate Planning Department (1998 - 2006)
PriceWaterhouseCoopers, Tax Associate (1996-1998)

Professional Licenses and Memberships

Licensed Attorney (Hawaii, Washington (inactive), U.S. Tax Court, U.S. District Court, 9th Circuit Court of Appeals)
Member, U.S. Japan Council
Member, Hawaii Estate Planning Council

Education

Punahou School (1987)
B.S, Accounting, Oregon State University (1991)
J.D., University of Oregon Law School, *Oregon Law Review* (1995)
LL.M., Taxation, University of Washington Law School (1996)

Teaching & Speaking

Lecturer, Estate Planning, FIN 490 F, UH Shidler School of Business (2018 - Present)
Adjunct Professor, Trusts & Estates, UH William S. Richardson School of Law (2017-2018)
Faculty Member, Hawaii Tax Institute (2010, 2011, 2012, 2016, 2017)
Frequent Lecturer on Estate, Trust, Corporate, and Tax Topics (including the HSCPA, HAPA, HSBA, NBI, HEPC, HGPC, FPA and ABA)
Becker's CPA Review Course Instructor (1996 – 2001)

Community Activities

President, Hawai'i State Bar Foundation (2018)
President, Hawai'i Gift Planning Council (2015 - 2018)
Chair, HSBA, Probate and Estate Planning Section (2010)
Chair, HSBA, Taxation Section (2004 - 2006, 2011-2012)
Chair, Board of Taxation Review, Oahu District, (2012 - 2017)
Vice-Chair, Board of Taxation Review, Oahu District (2002 - 2003)
Treasurer, Institute for Human Services (IHS) (2013 – 2015)
Treasurer, Hawaii State Bar Foundation (2013 - 2015)
Member, HSBA, Finance Committee, Strategic Planning Committee (2012 - 2013)
Committee Member, Chaminade Non-Profit Organization Seminar (2011 - 2012)
Member, Board of Directors, Coalition for a Tobacco-Free Hawaii (2010 - 2012)
Member, Board of Directors, Hawaii Tax Institute (2005 - 2009)

Member, Board of Directors, Institute for Human Service (2013 - Present)
Member, Maximum Legal Services Corporation (2018 - Present)
Member, Board of Directors, Maximum Legal Services Corporation

Representative Publications & Presentations

Corporate Transparency Act (Corporate Law Section, Hawaii Bar, 2023)
Will Tax Reform Be Naughty or Nice for Isle Charitable Giving? (Honolulu Star-Advertiser, January 7, 2018)
Trusts from A to Z, Marital Deduction Planning (National Business Institute, August, 2017)
Domestic Asset Protection Trust Planning (ABA Section of Real Property, Trust and Estate Law, June 9, 2015)
International Estate & Business Planning (Deloitte & Touche, LLP and Carlsmith Ball, LLP 2011)
Is the Hawaii Estate Tax Our State's Newest Supertramp? (Hawaii Bar Journal Vol. 14, No. 13, March, 2011)
Act 182 Enhances Allure of Trusts (Pacific Business News, July 16, 2010)
Return of Hawaii Estate Tax Requires New Strategy (PBN, June 11, 2010)
Encyclopedia of Estate Planning, Chapter 4 on Income Taxes (HSBA, 2007)
Estate Planning Basics (NBI, 2007)
General Excise Tax Surcharge – Rules Under Further Review (PBN, October 27, 2006)
Estate Planning – An Ounce of Prevention Is Worth Tax Dollars (PBN, October 27, 2006)

Estate Planning Legislation

Primary Author, *Permitted Transfers in Trust Act*, HRS § 554G (2011, 2012)
Contributing Author, *Directed Trust Act*, HRS 560:7-302 (2012, 2013)
Chair, Practitioner Committee, *Hawaii Estate and Generation-Skipping Transfer Tax Act*, HRS § 236E (2011, 2012)
Reviewer, *Tenancy-by-the Entirety Act*, HRS § 509-2 (2012)

Awards

Hawaii's Best Wealth Managers - Estate Planning (Hawaii Business Magazine 2011-2013)
Hawaii's Top Executives (Hawaii Business Magazine 2014-2018)