



**DEPARTMENT OF TAXATION**

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

DATE ISSUED: March 24, 2003

EFFECTIVE DATE: January 2, 2003

G.E./USE I.D. No.: 30130630

AKAMAI UNIVERSITY

This certificate is permanent evidence of your registration under the provision of 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 your district tax office in writing so we can consider the effect of the change on your exempt status. Also, you must notify your district tax office 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 the payment of general excise taxes does not exclude your organization from paying the visible pass-on tax commonly referred to as the "4% sales tax" 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.

*Marie Y. Okamura*

MARIE Y. OKAMURA  
DIRECTOR OF TAXATION