

Trever K. Asam

PARTNER

Trever is a partner at Cades Schutte, representing clients in federal and state tax matters. Trever handles both planning and controversy matters, including audits, appeals, and tax litigation in the federal and state courts.

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Overview

Trever is a partner at Cades Schutte, representing clients in federal and state tax matters. Trever handles both planning and controversy matters, including audits, appeals, and tax litigation in the federal and state courts. Typical clients include Hawai'i businesses with federal income tax issues and international clients navigating Hawai'i's unique tax laws including the General Excise Tax and the Transient Accommodations Tax.

Trever is also one of Hawai'i's leading attorneys for nonprofit and tax-exempt organizations, advising clients on formation, tax exemption, unrelated business income, and the use of joint ventures and corporate subsidiaries. He currently serves as the firm's pro bono coordinator.

He is a regular speaker on Hawai'i State taxation and the taxation of nonprofit organizations. Prior to joining Cades Schutte, Trever was in private practice at Miller & Chevalier in Washington, D.C. and clerked for Judge Susan Oki Mollway at the U.S. District Court for the District of Hawai'i.

While at Duke University School of Law, Trever was the recipient of the Douglas A. Poe Mordecai Scholarship and an editor for the Journal of Law and Contemporary Problems. Before beginning his legal career, Trever was a teacher in the District of Columbia Public Schools. He currently serves on the boards of directors for Volunteer Legal Services Hawai'i, Teach For America Hawai'i, and Hawai'i Contemporary (formerly known as the Honolulu Biennial).

Noteworthy

Experience

- Represented Hawai'i company in Hawai'i Tax Court in matter regarding inter-state apportionment of income
- Represented Hawai'i company in Hawai'i Tax Court in matter involving General Excise Tax exemption

Practices & Industries

Agriculture & Food Distribution

Corporate & Business

- Business Organizations

Educational Institutions

Energy

Hospitality & Retail

Non-profit & Tax-Exempt Organizations

Tax

- Represented Hawai'i construction firm in administrative appeal of disallowance of General Excise Tax "subcontractor deduction"
- Represented Hawai'i company in U.S. district court after IRS disallowance of research and development tax credits
- Represented international manufacturer in Hawai'i General Excise Tax audit and administrative appeal
- Represented national bank in successful appeal of Hawai'i General Excise Tax audit
- Represented Hawai'i corporation before IRS Appeals office resulting in substantial reduction of federal tax liability
- Represented individual taxpayer in U.S. Court of Federal Claims to pursue significant refund claim
- Represented international religious organization in Hawai'i real estate transactions
- Assisted in the formation of charitable entities
- Represented Hawai'i nonprofit corporations in mergers
- Represented Hawai'i nonprofit corporations in dissolutions
- Provided ongoing legal advice to Hawai'i nonprofit corporation in operational matters

Awards

- *Best Lawyers*® Lawyer of the Year, Litigation and Controversy – Tax, Honolulu, 2027
- *Best Lawyers*® Lawyer of the Year, Tax Law, Honolulu, 2026
- Listed in *Best Lawyers*®, since 2022
- *Hawaii Business Magazine*, "20 for the Next 20" Class of 2022
- Listed in *Chambers & Partners*, USA Guide, since 2021
- Outstanding Professional Advisor in Philanthropy, Hawai'i Community Foundation, 2020
- *Pacific Business News*, "40 Under 40" Class of 2015
- HSBA Leadership Institute, Fellow, 2014
- B Corp Champion Award for advocacy on behalf of Sustainable Business Corporation legislation, 2011
- Second Prize in Theodore Tannenwald Jr. Foundation for Excellence in Tax Scholarship Writing Competition, 2003

Community Involvement

- Volunteer Legal Services Hawai'i, President (2015-Present)
- Teach For America, Hawai'i Regional Board (2018-Present)
- Hawai'i Contemporary, Board of Directors (2017-Present)
- Hawai'i Alliance of Nonprofit Organizations, Board of Directors (2017-2019)

Credentials

Education

- J.D. (2004), Duke University School of Law
- B.A. (1998), Yale University

Admissions

- Hawai'i State Bar (2004)
- District of Columbia Bar (2005)
- United States District Court for the District of Columbia
- United States District Court for the District of Hawai'i
- United States Court of Appeals for the Ninth Circuit

Membership

- Hawaii State Bar Association
- District of Columbia Bar Association
- American Bar Association
- 2014 HSBA Leadership Institute
- Teach For America Hawai'i, Advisory Board
- Volunteer Legal Services Hawai'i, Board President
- Hawai'i Contemporary (formerly Hawai'i Biennial), Board of Directors

Clerkship

- Judge Susan Oki Mollway, Federal District Court of Hawaii (2004)

Publications

- "Taxes of Hawaii," *Watermark Publishing* (March 2023) (Co-Author)
- "Taxation of Judgments and Settlements: Should a Payment be Considered as Income or Qualify for a Deduction?" *ke kumu* (Spring/Summer 2020) (Author)
- "Doing Well While Doing Good: Can Non-profits be Profitable?" *ke kumu* (Winter 2018) (Author)

Speaking Engagements

- "Ethical Internal Investigations," Cades Schutte Corporate Counsel seminar (September 2026) (Speaker with Amanda M. Jones, Esq.)
- "Negotiations: A Discovery Process, Not a Battle," *Hawaii Business Magazine* Leadership Conference (July 20, 2023) (Panelist)
- "Unmask IRS Federal Tax Rules," Chaminade University of Honolulu Nonprofit Organization Seminar (August 9, 2022) (Speaker)
- "Remote Control: Tax Considerations of a Mobile Workforce," Cades Schutte Corporate

Counsel seminar (October 2021) (Speaker)

- "Taste of Justice (Community Matters)," ThinkTech Hawaii (March 2021) (Interviewed)
- "The Biden Administration: Taxes," Hawaii State Bar Association (March 10, 2021) (Co-Presenter)
- "General Excise Tax and Use Tax in Hawaii," National Business Institute (October 24, 2019)
- "Tax Exempt Organizations from Start to Finish," National Business Institute (July 17, 2018)
- "The For-Profit strategy for Hawai`i's Non-Profit Organizations," Social Ventures Workshop (January 12, 2016) (Panelist)