



**TORKILDSON
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Ronald I. Heller

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OF COUNSEL

Business Litigation | Tax Planning and Controversy



Attorney Ron Heller is Of Counsel at Torkildson, Katz, Hetherington, Harris & Knorek, Attorneys at Law. He has been practicing law in Hawaii for over 40 years, concentrating on tax litigation, tax law, and business disputes, primarily dealing with accounting and financial issues. He is a licensed Certified Public Accountant as well as an attorney. Mr. Heller is a Fellow of the American College of Tax Counsel and a past Chair of the Tax Section of the Hawaii State Bar Association. He has litigated tax cases at the county, state, and federal levels.

In addition to tax cases, Mr. Heller has represented clients ranging from individual sole proprietors to multi-national corporations in a wide variety of business disputes, in court and in arbitration proceedings. He served as an Adjunct Professor at the University of Hawaii School of Law and has taught a number of continuing professional education courses for attorneys, CPAs, and other professionals. He is the instructor and author of the materials for "Professional Ethics for Hawaii CPAs," a course offered annually by the Hawaii Society of CPAs. In addition, he has authored or co-authored various articles, manuals and other publications, including articles published by the Hawaii Bar Journal and Hawaii State Bar Association.

Mr. Heller's efforts have led to peer recognition, including the maximum 5 out of 5 peer rating and an AV Preeminent Rating by Martindale-Hubbell. He also received a perfect 10 AVVO Rating as a "Top Tax Attorney" and has been listed as one of the "Best Lawyers in America" in the area of tax law for more than 25 years. In addition, Mr. Heller was named Lawyer of the Year in 2021 for Tax Law in Honolulu, Hawaii by Best Lawyers®, which also selected Mr. Heller as Lawyer of the Year 2019 in Litigation and Controversy – Tax for Honolulu, Hawaii.

Mr. Heller is an active member of the community and has served on the boards of several non-profit organizations in Hawaii, including the Tax Foundation of Hawaii and the Hawaii Women Lawyers Foundation.



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Recognition/Distinctions

- Selected by Best Lawyers® as Lawyer of the Year 2021 in Tax Law – Honolulu, Hawaii
- Selected by Best Lawyers® as Lawyer of the Year 2019 in Litigation and Controversy – Tax, Honolulu, Hawaii
- Elected Chair of the Land Use Commission of the State of Hawaii for the year starting July 1, 2013.
- Listed in Best Lawyers® in America for over 25 years (Tax Law).
- In 2004, received the "Small Business Champion" award for the State of Hawaii from the National Federation of Independent Business, went on to win the Small Business Champion award for the 7-state Southwest U.S. region.
- Listed in Chambers and Partners USA Guide

Community Involvement

In 2010, Mr. Heller was appointed by Governor Linda Lingle to a four-year term on the Land Use Commission of the State of Hawaii. He has served on the boards of non-profit organizations including Manoa Valley Theatre, the Hawaii Women Lawyers Foundation, and the Hawaii Tax Foundation. He has been active for many years with various small business organizations, and has received awards including NFIB Hawaii's "Outstanding Small Business Volunteer" award in 1998 and the Hawaii Society of CPAs' Service Award in 1990. He served on the Kailua Neighborhood Board in 1994-95.

- In 2005, appointed by Governor Linda Lingle to the Tax Review Commission of the State of Hawaii, subsequently elected Vice Chairman of the Commission.
- President of the Hawaii Society of Certified Public Accountants, 1994-95.
- One of the two Hawaii representatives on the Council of the American Institute of Certified Public Accountants, 1994-96, 2002-04, 2011-12, and 2015-17.

Education

- J.D., 1980, University of Michigan
- M.B.A., 1979, University of Michigan
- B.A., 1976, University of Michigan
- Majors: Economics and Philosophy
- Honors: High Honors

Admitted to Practice

- Hawaii State Bar, 1980 (also received CPA license in 1980, Hawaii)
- United States District Court, District of Hawaii, 1980
- United States Tax Court, 1981
- Ninth Circuit Court of Appeals, 1981
- United States Court of Claims, 1982
- United States Supreme Court, 1992

Areas of Practice

- Business Litigation
- Tax Litigation
- Taxation and Tax Exempt Organizations

