

We're Here for You

Real estate licensees may remember the 1996 joint Department of Taxation (DOTAX) and Department of Commerce and Consumer Affairs (DCCA) program to identify real estate brokers and salespersons who were not up-to-date with their tax filings and payments. The 1996 project and subsequent efforts by the DOTAX and DCCA to enforce tax compliance have brought approximately 1,178 licensees current with their taxes with another 260 or so well on their way through installment plans and other arrangements. But despite the program's success, we all recognize that the best solution really is to help licensees BEFORE they get behind.

One of our Department's strategies is to make tax information and taxpayer services more accessible. For a number of years, we have recognized the need for "plain English" resources, and there now are a number of taxpayer-friendly publications available to licensees. For example, all licensees should read and be familiar with the brochure entitled, "An Introduction to the General Excise Tax," and Tax Facts Number 96-1, "General Excise vs. Sales Tax." Both publications are written in an easy-to-digest, question and answer format, and explain what the general excise tax is and what you need to do to comply with the law.

Obtaining publications and tax forms is easy and can be done in a number of ways. You can pick up forms and publications at any district tax office (Oahu, Maui, Hawaii, and Kauai, as well as small branch offices in Kona and on Molokai), or you can have them mailed to you by calling our forms request line on Oahu at 587-7572, or toll-free from the neighbor islands and mainland U.S. at 1-800-222-7572, 24-hours a day, every day. Some forms may be obtained by fax. Callers on Oahu should call 587-7572; callers outside Oahu should call 808-678-0522 from their fax machine.

In addition, forms, publications, and other reference materials are available at our website at www.state.hi.us/tax/tax.html. The website also features registration forms for tax workshops conducted by our Department, our *Hawaii Tax News* quarterly newsletter, special bulletins, and more.

For added convenience, we produce a CD-ROM of tax forms and information each year which is sold for a nominal fee. The CD is searchable and can be used on a number of computer operating systems including both Windows and Macintosh. It contains a lot of the information included on our website plus Attorney General Tax Opinions, Title 18 of the Hawaii Administrative Rules, and other reference material.

But let's say that you just have a specific question or problem that needs to be addressed. Then your first option is to call the information number for the district tax office that serves you or, if you receive a notice, the telephone number on that notice. All of our employees are committed to helping you; if they cannot personally address your need, they will find the person who can help you. If you have a really intractable problem that cannot be resolved through normal channels, then contact the Department's Taxpayer Advocate on Oahu at 808-587-1791.

More changes are on the horizon. Soon, you will be able to ask tax question via e-mail and, perhaps, via an interactive site on the Internet. The contract for a new, integrated tax information management system for our department has been awarded, work on the new computer system has begun, and more improvements will be forthcoming over the next five years as the system comes on line.

The Real Estate Commission *Bulletin* also will be a source of tax information. This article is the first of what we hope will be an on-going series to address tax topics of particular interest to real estate professionals. Send your suggestions for future articles to the attention of Cathy Tokishi, Taxpayer Services Branch, State Department of Taxation, P.O. Box 259, Honolulu, Hawaii, 96809-0259. You also may fax your suggestions to her at 808-587-1584, or e-mail her at dotax4@aloha.net.