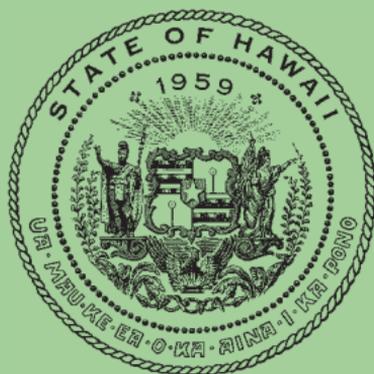


# **An Introduction to the Taxpayer Advocacy Program**



**State of Hawaii  
Department of Taxation**

**David Y. Ige  
Governor**

**Maria E. Zielinski  
Director of Taxation**

**Revised March 2016**

## **1. What is the Taxpayer Advocacy Program?**

The Taxpayer Advocacy Program is administered by the Department of Taxation (Department). Our office provides you with a one-stop service for concerns that cannot be resolved through normal channels. We will assist and advise you when you have exhausted all means within the Department to resolve your tax-related problems. Assistance is provided on a case-by-case basis depending on your needs.

## **2. When should I use the Taxpayer Advocacy Program?**

Most tax problems are resolved promptly through regular contacts. However, after several attempts you still have difficulty in resolving your problem, our office may be able to help you. Also see #4.

## **3. Where is the Taxpayer Advocacy Office located?**

We are located in the Department of Taxation at 830 Punchbowl Street, Rm. 221 (Keelikolani Bldg.), Honolulu, Hawaii. Our telephone number is (808) 587-1791.

## **4. Can the Taxpayer Advocate provide assistance for all of my tax issues?**

No. The following are some situations in which the Taxpayer Advocate is unable to assist you:

- You have not attempted to resolve your matter by contacting the auditor, examiner, taxpayer services, or other appropriate department personnel.
- You have not used or refuse to use, established administrative or formal appeal procedures to resolve the matter.
- You are appealing an assessment to the Board of Review or Tax Appeal Court.
- You are requesting suspension of the 30-day time period to appeal a final notice of assessment.
- You are requesting technical advice or confidential tax information.
- You are requesting for a reversal of legal or technical tax determinations.
- You are questioning the constitutionality or legality of the tax system and tax laws.
- You are requesting innocent spouse relief.

- You are under investigation by the Criminal Investigation Unit.
- You are requesting an Offer in Compromise.

## **5. What are my responsibilities as a taxpayer?**

You must first attempt to resolve your problem by contacting the appropriate department personnel (auditor, examiner, taxpayer services, etc.) and timely providing all documents and information requested. You must also use the administrative or formal appeal procedures available to you before seeking assistance from the Taxpayer Advocate.

## **6. How can I contact the Taxpayer Advocate?**

You can reach our office by telephone at (808) 587-1791 or by email at **Taxpayer.Advocate@hawaii.gov**.

If you need to contact us, please have the following information ready:

- your name, social security number, federal employer identification number, and general excise license number
- your address
- your daytime telephone number and the best time to contact you
- the date of the notice, correspondence, or action, the office involved, and the nature of the problem
- your previous attempts to resolve the problem, and the office(s) and person(s) contacted
- the tax period, tax year, and type of document involved, such as a tax return or assessment

If we are unavailable at the time that you called, you will be automatically connected to our voice mail. Leave a brief message with the date, time, your name, phone number, the best time to return your call during business hours, and a short description of your situation.

We will respond by mail to any questions received via email or fax since we do not send confidential tax information through email or fax.

You can send all correspondence to the Taxpayer Advocacy Office, Department of Taxation, P.O. Box 259, Honolulu, HI, 96809-0259 or fax it to us at (808) 587-1560. Be sure to sign and date your letter. We will not be able to help you without proper authorization.

## **7. What is required if I want someone to represent me?**

To authorize a person other than yourself to represent you, sign Hawaii tax documents on your behalf, or receive confidential tax information, you must send us a completed Form N-848, Power of Attorney. This form is required whether the designated representative is an immediate family member, close friend, or hired professional, such as a CPA or an attorney.

Federal Form 2848, can be used in lieu of the state form, however, it must list Hawaii taxes, forms and periods. Write "Hawaii" at the top of federal Form 2848.

**Note:** Information can only be given to the extent of the authorization.

**For More Information, Forms,  
Publications, & Assistance**

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**Website: [tax.hawaii.gov](http://tax.hawaii.gov)**

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**OAHU DISTRICT OFFICE**

Princess Ruth Keelikolani Building P.O. Box 259  
830 Punchbowl Street Honolulu, HI 96809-0259  
Honolulu, HI 96813-5094

**Taxpayer Services Branch**

Telephone: 808-587-4242  
Toll-Free: 1-800-222-3229

Telephone for the hearing impaired

Telephone: 808-587-1418  
Toll-Free: 1-800-887-8974

Fax: 808-587-1488

Email:

[Taxpayer.Services@hawaii.gov](mailto:Taxpayer.Services@hawaii.gov)

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**Compliance Division**

Telephone: 808-587-1611

Office Audit Branch

Telephone: 808-587-1644

Fax: 808-587-1633

Collections Branch

Telephone: 808-587-1600

Fax: 808-587-1720

**MAUI DISTRICT OFFICE**

State Office Building  
54 S. High Street, #208  
Wailuku, HI 96793-2198

Telephone: 808-984-8500

Fax: 808-984-8522

Email: [Tax.Maui.Office@hawaii.gov](mailto:Tax.Maui.Office@hawaii.gov)

Molokai  
35 Ala Malama Street, Room 101  
Kaunakakai, HI 96748

Telephone: 808-553-5541

Fax: 808-553-9878

**HAWAII DISTRICT OFFICE**

State Office Building  
75 Aupuni Street, #101  
Hilo, HI 96720-4245

Telephone: 808-974-6321

Fax: 808-974-6300

Email: [Tax.Hilo.Office@hawaii.gov](mailto:Tax.Hilo.Office@hawaii.gov)

State Office Building  
82-6130 Mamalahoa Hwy., #8  
Captain Cook, HI 96704

Telephone: 808-323-4597

Fax: 808-323-4599

**KAUAI DISTRICT OFFICE**

State Office Building  
3060 Eiwa Street, #105  
Lihue, HI 96766-1889

Email: [Tax.Kauai.Office@hawaii.gov](mailto:Tax.Kauai.Office@hawaii.gov)

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Telephone: 808-274-3456  
Fax: 808-274-3461

Regular office hours are from 7:45 A.M. to 4:30 P.M. Monday through Friday, except state holidays.