

DEPARTMENT OF TAXATION

Amendments to Chapter 18-237
Hawaii Administrative Rules

_____, 2018

1. Chapter 18-237, Hawaii Administrative Rules, is amended by adding a new section to read as follows:

"§18-237-34-13 Persons with a material interest in a tax return. Persons with a material interest in a tax return or return information of a taxpayer include persons whose tax liability is based on the gross income, deductions, exemptions, or tax liability reported by the taxpayer, including but not limited to persons who make sales at wholesale under section 237-4, HRS, claim the subcontractor's deduction under section 237-13(3), HRS, and divide gross income under section 237-18, HRS; provided that the department will only disclose return information of a taxpayer if the person with a material interest is under audit or examination by the department and the department determines that the return information is directly relevant to the tax liability of the person under audit or examination. If a disclosure is made pursuant to this section, the department shall maintain the confidentiality of information that is not directly relevant by taking appropriate action, including redacting confidential information." [Eff

_____] (Auth: HRS §231-3(9), 237-8) (Imp: HRS §237-34)

2. New material is underscored.

3. These amendments to chapter 18-237, Hawaii Administrative Rules, are provided in Ramseyer format for reference only.