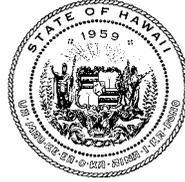


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March 22, 2006

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2006-02

RE: Relief for Taxpayers Affected by Heavy Rains and Flooding From March 4, 2006 to March 26, 2006*, in the Counties of Hawaii, Kauai, Maui and the City and County of Honolulu

In light of the continued rainstorms that caused substantial damage to homes and businesses in the counties of Hawaii, Kauai, Maui and the City and County of Honolulu, the Department of Taxation ("Department") recognizes that affected taxpayers may have difficulty meeting their tax obligations. The Department, therefore, is extending Announcement 2006-01 to flooding occurring between March 4, 2006 and March 26, 2006. Department of Taxation Announcement 2006-01 is amended to provide that tax returns taking advantage of the provisions of Announcement 2006-01 and this announcement should be marked "2006 Flood Relief", as discussed in Section I of Announcement 2006-01.

*The March 26, 2006 date may be extended by future announcements.

Syahirio
for KURT KAWAFUCHI
Director of Taxation