



# Hawaii Tax News

*Administering the tax laws for the State of Hawaii in a consistent, uniform, and fair manner*

Volume 4, Number 3

State of Hawaii • Department of Taxation

**FALL 2000**

## Aloha Ray, Congratulations Marie!



**A**fter nearly 6 years as State Tax Director, Ray Kamikawa has left to return to the private sector. Under his leadership, major tax legislation was passed to reduce the income tax on individuals, reduce the pyramiding effect of the general excise tax, eliminate the general excise tax on exported services, and provide tax incentives for the high-technology industry. He also began the process of modernizing our Department by changing our processes and culture to make us more efficient and responsive to the needs of our clients.

Assuming the leadership reins is our new director, Marie Y. Okamura. During the last year, Marie served as the Deputy Director of Taxation and oversaw the contracting for and the on-going development of an integrated tax management system to replace the Department's current computer system. Prior to this, she was the Department's Taxation Services Administrator and, before that, was an accountant and auditor both in private practice and with the State. Marie is committed to building on the many positive changes begun by our former director, and the public can look forward to more progress at the Department of Taxation.

## Act 70 Use Tax Update

**I**n our Spring 2000 issue of the Hawaii Tax News, we stated that a service provider performing services both in and outside of Hawaii for a Hawaii

customer would be subject to the 0.5% use tax on the value of services performed outside Hawaii and imported into Hawaii, and also to the 4% general excise tax on the sale to the Hawaii customer of both the imported services and the services performed in Hawaii. After a question was raised, we have revised our position.

If a service provider performs services both in and outside of Hawaii for a Hawaii customer, then the service provider will not be subject to the use tax on the imported services. The service provider also will not be subject to the general excise tax on imported services sold to the Hawaii customer. In other words, the service provider in this case is only subject to the 4% general excise tax on services performed in Hawaii.

The Hawaii customer, however, is subject to the 4% use tax on the out-of-State services provided by the Hawaii service provider. Instead of the customer paying the use tax directly to the State, the Hawaii service provider must collect and remit the use tax on behalf of the customer under the seller's collection provision of Hawaii's use tax law.

Service providers have two options for remitting the use tax. First, they may report the 4% use tax on the use tax line of their own general excise/use tax returns. Second, they may report the value of the imported services as part of their overall gross income subject to the general excise tax (those choosing this option should be prepared to supply the underlying documentation if audited).

This change does not affect other transactions. For example, if a Hawaii service provider hires an

**See Act 70 Update, Page 2**

### IN THIS ISSUE

Aloha Ray, Congratulations Marie! . . . . .	1
Act 70 Use Tax Update . . . . .	1
The Direct Line . . . . .	2
E-mail Access to the Department . . . . .	2
Licensing of Direct Sellers . . . . .	2
High Technology Tax Incentives . . . . .	3
Electronic Filing Program Update . . . . .	3
PowerPoint Presentations on the Web . . . . .	4
Year-End Workshop to be Held . . . . .	4
Revised Booklet A, Employer's Tax Guide . . . . .	4
Diplomat Tax Exemption Update . . . . .	4
Recently Issued Tax Publications . . . . .	5
Pending Tax Publications . . . . .	6
Fiscal Year 2000 State Tax Collections . . . . .	7

## The Direct Line ☎

By Director Marie Y. Okamura



*You may well be wondering if the change in directors also means a change in the Department's direction.*

*Let me first reassure you that most of the initiatives introduced by former director Ray Kamikawa made us more effective and efficient in responding to the needs of our customers and will be continued. At the same time, we*

*have taken a long, hard look at ourselves and know that there is much we can do better.*

*Our systems modernization project will generate many new and exciting changes as we re-make ourselves into a far superior agency. We will be "under construction" for the next 4 years and will be introducing new tools and products in phases. The results will help us achieve our mission "to administer the tax laws for the State of Hawaii in a consistent, uniform, and fair manner."*

*Let's continue to keep our lines of communication open. Please call me at (808) 587-1510, or e-mail me at [myo@tax.state.hi.us](mailto:myo@tax.state.hi.us).*

## Act 70 Update

(From Page 1)

independent out-of-State service provider (as opposed to the in-house service situation) whose services are combined with other services for resale to a Hawaii customer, then the Hawaii service provider must pay the 0.5% use tax on the imported services, and also the 4% general excise tax when the services, both those provided by the out-of-State service provider and itself, are resold.

For more information, see the latest revision of "Outline: Act 70, SLH 1999 and Act 198, SLH, 2000" on our website at [www.state.hi.us/tax](http://www.state.hi.us/tax).

## E-mail Access to the Department

One of the early benefits of our systems modernization is e-mail access for virtually the entire Department, including our neighbor island

offices. Now when you have a tax question or request, you can simply e-mail the Department's Taxpayer Services Branch at [Taxpayer\\_Services@tax.state.hi.us](mailto:Taxpayer_Services@tax.state.hi.us) when it is convenient for you. If you have a question for a specific office, you can e-mail that office directly.

For a detailed listing, see our Hawaii Tax Information at a Glance tri-fold brochure. The brochure is available at any district tax office, through our forms request line at 587-7572 or toll-free from the neighbor islands and mainland U.S. at 1-800-222-7572, and on our website at [www.state.hi.us/tax](http://www.state.hi.us/tax).

## Licensing of Direct Sellers

Questions have been raised as to whether direct sellers doing business in Hawaii are required to have a general excise tax license.

Section 237-9, Hawaii Revised Statutes, was amended by Act 143, Session Laws of Hawaii 1998 (Act 143), to allow a company engaged in a network or multi-level marketing arrangement to obtain a single general excise tax license for all of its direct sellers doing business in Hawaii. The company would then become a tax collection agent responsible for reporting, collecting, and remitting the general excise and use taxes due from the business activities of its direct sellers.

In turn, these direct sellers would be exempt from the licensing and reporting requirements of the general excise tax law but only with respect to the business conducted directly through the marketing arrangement.

See Direct Sellers, Page 3



The Hawaii Tax News is a publication of the State of Hawaii, Department of Taxation.

Director: Marie Y. Okamura  
 Editor: Lynne Kuroda  
 Address: Princess Ruth Keelikolani Building  
 830 Punchbowl Street, Room 220  
 Honolulu, HI 96813-5094  
 Telephone: 808-587-1577  
 Fax: 808-587-1584  
 E-mail: [Technical\\_Section@tax.state.hi.us](mailto:Technical_Section@tax.state.hi.us)  
 Website: [www.state.hi.us/tax](http://www.state.hi.us/tax)  
 Forms by Fax: On Oahu: 587-7572  
 All Others: 808-678-0522 from your fax machine  
 Consumer Dial: 808-587-1234 and press 7700

## Direct Sellers

(From Page 2)

Direct sellers who are also engaged in other lines of business (besides the network marketing arrangement) would still be required to obtain a general excise tax license and report the general excise and use taxes due on the other lines of business on their own tax returns.

A network marketing company that wants to become a collection agent on behalf of its direct sellers must first enter into a tax collection agreement with the Department and should contact our Rules Office at 808-587-1530, or via e-mail at [Rules\\_Office@tax.state.hi.us](mailto:Rules_Office@tax.state.hi.us).

As of August 31, 2000, the following companies have entered into tax collection agreements with our Department:

- Amway Corporation
- Changes International of Fort Walton Beach, Inc.
- Metabolife International, Inc.
- Oxyfresh Worldwide, Inc.

For more information on Act 143, see Department of Taxation Announcement No. 98-14, which is available at any district tax office and on our website at [www.state.hi.us/tax](http://www.state.hi.us/tax). Copies also may be requested by calling our request line at 587-7572 or toll-free at 1-800-222-7572.

## High Technology Tax Incentives

The tax incentives enacted last year (Act 178, SLH 1999) and expanded this year (Act 297, SLH 2000) have sent interest in Hawaii's high technology business sector skyrocketing. These incentives are intended to support our fledgling high technology industry which will not only help to grow our economy, but also provide high-paying jobs that will help stem our state's "brain drain." These incentives include a 20% research and development refundable income tax credit, the sale of unused net operating losses by qualified high technology businesses (QHTBs), income tax exemption for stock options from QHTBs, QHTB income tax exemption for royalties derived from patents, copyrights, and trade secrets, and more.

We have been giving presentations on these tax incentives around the State. On August 17, the Department, in conjunction with the Hawaii Technology Trade Association and the High Technology Development Corporation, held a workshop at the Ala Moana Hotel to discuss the tax incentives under Act 297.

At the workshop, attendees had the opportunity to meet one on one with Department of Taxation staff to answer questions on high technology issues for specific business or client scenarios. Another opportunity for you to learn more is the upcoming HiTechHawaii@2000 conference, which will be held on October 11-12 at the Hawaii Convention Center.

The conference partners include a number of business organizations as well as government agencies. Exhibitors, keynote speakers from across the nation, and workshops will be featured. For more information, go to our website at [www.state.hi.us/tax](http://www.state.hi.us/tax).

## Electronic Filing Program Update

Electronic filing of Hawaii individual income tax returns will become a reality in the 2001 tax filing season. During its initial year, the Department will



CLICK. ZIP. FAST ROUND TRIP!

accept electronically filed refund, no tax due, and balance due Form N-11 returns. Refunds will continue to be issued by paper check. Payments will be accepted with Form N-200V, Individual

Income Tax Payment Voucher.

The following are excluded from electronic filing for the 2001 filing season:

- Form N-11 returns requiring attachments other than Schedule X and federal Form W-2,
- Non-calendar year filers,
- Amended returns,
- Prior year returns,
- Returns for a deceased taxpayer or spouse,
- Final returns,
- Returns without valid taxpayer or spouse social security numbers, and
- Returns other than first N-11 for the tax year.

To participate in the Federal/State Joint Electronic Filing Program, tax preparers first must be accepted by the Internal Revenue Service Electronic Filing Program. Federal Form 8633, Application to Participate in the IRS e-file Program, must be submitted to the IRS by December 1, 2000. The early deadline is necessary for processing the applications in time for the 2001 tax season. Tax preparers and transmitters accepted into the Internal Revenue Service Electronic Filing Program will be permitted to file both federal and state returns with the

**See E-filing Update, Page 4**

## E-filing Update

(From Page 3)

IRS Center located in Ogden, Utah. Participants in Hawaii do not need to register with the Hawaii Department of Taxation because the IRS will provide the Department with the names, addresses, and contact information for each participant as part of the federal/state program. Out-of-state participants, however, will need to send a copy of their application (federal Form 8633) to the Department. Approved participants will automatically receive a copy of the 2000 Handbook for Electronic Filers of Hawaii Individual Income Tax Returns.

For additional information, you may contact the Department's Electronic Filing Coordinator, Susan Adaniya, at 808-587-1692, e-mail her at [adaniys@tax.state.hi.us](mailto:adaniys@tax.state.hi.us), or write to her at the Department of Taxation, P. O. Box 259, Honolulu, HI, 96809-0259.

## PowerPoint Presentations on the Web

There is nothing like hearing and seeing a good presentation in-person, but that is not always possible. As a result, the Department's Team T.E.A.C.H. program is now posting PowerPoint presentations on various topics on our website at [www.state.hi.us/tax](http://www.state.hi.us/tax). The presentations are available in two formats: (1) as a PowerPoint file (.ppt) and (2) as a portable document file (.pdf) viewable with Adobe Acrobat Reader software. If viewing the presentation using PowerPoint, notes relevant to particular slides may be seen in the "Notes Page" view of the presentation.

Initially, only the presentation on "Hawaii High Technology Tax Incentives" was posted. However, the response was so positive that other presentations are being added. To see this and other presentations, select "Presentations and Workshops" on our home page.

## Year-End Workshop to be Held

The Department will be holding its Year-End workshop on December 7. The topics which will be covered at the full day workshop have not been

finalized, but will include a discussion of the 2000 tax form revisions. CPE credit for CPAs attending the workshop will be available.

To have a registration form sent to you when they become available, call your nearest district tax office, or call the Department's Forms Request Line on Oahu at 587-7572, or toll-free from the neighbor islands at 1-800-222-7572, and leave a message on the Forms by Mail voice mail system. The workshop information flyer and registration form also will be available at the Department's website at [www.state.hi.us/tax](http://www.state.hi.us/tax).

## Revised Booklet A, Employer's Tax Guide

Booklet A, Employer's Tax Guide, was revised to reflect the new wage withholding rates that will be in effect from January 1, 2001, through December 31, 2001. The new rates are a result of Act 157, Session Laws of Hawaii 1998, which provided a \$759 million income tax cut to be spread over four years: \$159 million in both 1999 and 2000, \$192 million in 2001, and \$242 million in 2002. The new tables reflecting the reduction in rates will reduce the amount of State income taxes required to be withheld on wages paid to employees, increasing employees' take-home pay.

The revised Booklet A will be mailed to all registered employers in October. Employers should use this booklet beginning in January 2001. Employees may need to complete a new Form HW-4 to adjust their withholding exemptions. The revised Booklet A and Form HW-4 also will be available at all district tax offices, by calling our request line at 808-587-7572 or toll-free at 1-800-222-7572, or from our website at [www.state.hi.us/tax](http://www.state.hi.us/tax).

## Diplomat Tax Exemption Update

Effective July 1, 2000, businesses may exempt from the general excise tax and transient accommodations tax gross income derived from transactions with foreign diplomats and consular officials who have been issued a tax exemption card by the U.S. Department of State.

In addition to the tax exemption cards issued by the U.S. Department of State, tax exemption cards issued by the American Institute of Taiwan also are valid for the

**See Diplomat Exemption, Page 5**

# Diplomat Exemption

(From Page 4)

tax exemptions. Since the U.S. does not have diplomatic relations with Taiwan, the U.S. Department of State is not authorized to issue their diplomatic exemption cards for Taiwan diplomats. However, the U.S. Department of State has authorized the issuance of tax exemption cards by the American Institute of Taiwan, which is a nonprofit organization that serves as an embassy to Taiwan.

For tax exemption purposes, all cards issued by the American Institute of Taiwan are considered "personal exemption cards" unless specifically stated as "mission cards". Personal exemption cards cover transactions for personal use or consumption by the cardholder, the cardholder's spouse, or the cardholder's children (but not other relatives or persons). Mission exemption cards only apply to transactions with the mission and which are paid for with a mission check or mission credit card (not by cash, personal check, or personal charge card).

Businesses must carefully check the card presented to verify the scope of the exemption and to make sure that the person presenting the card is the actual person pictured on the card. Documents supporting the exemption (e.g., a photocopy of the card) must be maintained by the business.

To assist businesses and the foreign diplomats and consular officials involved in the transactions, the Department has developed a simple, easy-to-carry business card that foreign diplomats and consular officials can present to any business who is unaware of the new law or who want to contact the Department for a clarification of the law.

---

## Recently Issued Tax Publications

The following is a list of the publications issued by the Department of Taxation from October 1999 through September 2000. Copies of these publications may be downloaded from the Department's website. Copies of these publications also may be obtained from any district tax office or by mail through the Department's Forms Request Line. Addresses and telephone numbers are provided on the last page of this newsletter.

**TIR No. 99-3** - Clarifies that taxpayers subject to the franchise tax may claim the Hawaii low-income housing tax credit in the taxable year for which the imposition is made.

**TIR No. 99-4** - Provides guidance on the taxation of mortgage loan companies, including mortgage loan companies organized as passthrough entities and sole proprietorships, under Hawaii's tax laws.

**Announcement No. 99-28** - Announces the adoption of Hawaii Administrative Rules which exclude nonresident employees of contractors from qualifying for an income tax withholding exemption when the contractor is performing work on a construction project located in Hawaii.

**Announcement No. 2000-1** - A listing of the Tax Information Releases in effect and obsolete as of January 6, 2000, and a listing of Hawaii Administrative Rules related to taxation.

**Announcement No. 2000-2** - Provides a list of candidates for political office who have registered with the campaign spending commission.

**Announcement No. 2000-3** - A listing of New and Obsolete/Retired Tax Forms, Instructions, and Schedules: Errors Found on Hawaii Tax Forms As of March 1, 2000.

**Announcement No. 2000-4** - Announces the adoption of the IRS optional standard mileage rates for 1999 and 2000.

**Announcement No. 2000-5** - Requesting suggestions for improving the tax forms.

**Announcement No. 2000-6** - Provides information on Act 33, SLH 2000, which (1) changes the dates on which the Council of Revenues must report its estimates of total state personal income to the Director of Finance, the Governor, the Chief Justice, and the Legislature, and (2) changes the dates on which the Director of Finance must determine estimates of the state growth and expenditure ceiling.

**Announcement No. 2000-7** - Provides information on Act 38, SLH 2000, which exempts from the general excise tax and transient accommodations tax amounts received from foreign diplomats and consular officials and exempts from the use tax the use of property, services, or contracting imported by foreign diplomats and consular officials.

**Announcement No. 2000-8** - Provides information on Act 34, SLH 2000, which allows the disclosure of general excise/use tax return and tax return information to a person contractually obligated to pay general excise and use taxes assessed against another.

**Announcement No. 2000-9** - Provides information on Act 85, SLH 2000, which deletes unnecessary fuel tax reporting requirements.

**Announcement No. 2000-10** - Provides information on Act 118, SLH 2000, which expands and clarifies the State enterprise zone law.

**Announcement No. 2000-11** - Provides information on Act 27, SLH 2000, which simplifies the taxation of

**See Recent Publications, Page 6**

## Recent Publications

(From Page 5)

prepaid telephone cards by imposing the general excise tax on income from prepaid telephone calling services at the point of sale, effective September 1, 2000. Also, imports of prepaid telephone calling services may be subject to the use tax.

**Announcement No. 2000-12** - Provides information on Act 148, SLH 2000, which allows a partnership the flexibility of allocating the State low-income housing tax credit among partners without regard to their proportionate interests in their partnership.

**Announcement No. 2000-13** - Provides information on Act 160, SLH 2000, which expands the definition of "qualified business" under the enterprise zone law to allow a wind farm producing electric power from wind energy for sale to a public utility company that resells the electric power to the public to qualify for some of the enterprise zone tax incentives.

**Announcement No. 2000-14** - Provides information on Act 271, SLH 2000, which applies the 0.5 percent general excise tax rate to the sale by a printer to a publisher of magazines or similar printed materials that are distributed to the public or defined segment of the public without charge under a contract with advertisers. The 0.5 percent use tax rate also is applicable to a publisher importing magazines or printed materials for distribution in like manner.

**Announcement No. 2000-15** - Provides information on Act 198, SLH 2000, which makes technical amendments to Act 70 and 71, SLH 1999; (2) extends general excise tax pyramiding relief to the sale of amusements; (3) imposes the use tax on imported contracting; (4) authorizes the director of taxation to exempt, exclude, or apportion the use tax; and (5) provides public service company tax relief for the sale of telecommunications services and transportation services.

**Announcement No. 2000-16** - Provides information on Act 262, SLH 2000, which allows contractors to report the general excise tax on a cash basis provided the contractors notify the Department of Taxation.

**Announcement No. 2000-17** - Provides information on Act 199, SLH 2000, which eliminates the requirement to pay the tax (including penalties and interest) assessed as a condition to appealing the assessed tax to one of the four independent Boards of Review.

**Announcement No. 2000-18** - Provides information on Act 174, SLH 2000, which conforms the Hawaii income tax law with the amendments to the operative sections of the Internal Revenue Code.

**Announcement No. 2000-19** - Provides information on Act 249, SLH 2000, which requires cigarette and

tobacco wholesalers and dealers (licensees) to affix stamps to individual cigarette packages as proof of payment of cigarette taxes.

**Announcement No. 2000-20** - Provides information on Act 195, SLH 2000, which provides tax incentives for the construction and renovation of hotel facilities, including hotel condominiums and time share plans; and the call center industry.

**Announcement No. 2000-21** - Provides information on Act 297, SLH 2000, which expands several tax incentives that were enacted in Act 178, SLH 1999, and adding other tax incentives such as the sale of unused net operating loss carryovers.

**Announcement No. 2000-22** - Provides information on Act 289, SLH 2000, which provides a refundable income tax credit for investment in a qualifying ethanol production facility and applies to taxable years beginning after December 31, 2001.

**Tax Facts No. 99-4** - Provides information regarding the application of Hawaii tax laws to nonprofit parent-teacher organizations and other school-related organizations.

**Revised Tax Facts No. 96-1** - Revised to update the question regarding sales to foreign diplomats and consular officials pursuant to Act 38, SLH 2000.

**Tax Advisory, dated January 6, 2000** - Provides information on Act 70, SLH 1999, relating to the general excise tax exemption for exported services and contracting and use taxation of imported services.

**Tax Advisory, dated January 11, 2000** - Provides information on Act 71, SLH 1999, relating to the general excise tax pyramiding relief for wholesale sales of goods and services.

---

## Pending Tax Publications

The following is a list of the Department's tax projects in progress, and the name and telephone number of the staff member assigned to the project.

### Administration of Taxes

- Application of penalties and interest and the waiver of penalties and interest - sections 231-3 and 231-39, HRS.

### Income Tax Law

- Application of the income tax to amounts from a pension plan that are "rolled over" into an Individual Retirement Account - section 235-7, HRS. (Grant

**See Pending Publications, Page 7**

## Pending Publications

(From Page 6)

Tanimoto, 587-1569)

- Application of the business entity classification rules under the check the box regulations to the Hawaii income tax. (Johnson Lau, 587-1562)

### General Excise Tax Law

- Use of resale certificates - section 237-13, HRS.
- Application of the general excise tax to the sale of gift certificates - section 237-13, HRS. (Grant Tanimoto, 587-1569)
- Application of the general excise tax to employee leasing companies - section 237-13, HRS. (Johnson Lau, 587-1562)
- Application of the general excise tax to reimbursements - section 237-20, HRS. (Grant Tanimoto, 587-1569)
- Application of the general excise tax to scientific contracts - section 237-26, HRS. (Johnson Lau, 587-1562)
- Application of the business entity classification rules under the check the box regulations to the Hawaii

general excise tax. (Johnson Lau, 587-1562)

- Application of the general excise tax to sales of computer software, internet service providers, and online service providers. (Marshall Dimond, 587-1533)
- General excise tax licensing and tax clearance requirements of S corporations. (Johnson Lau, 587-1562)
- Application of the general excise tax to property and services paid with the federal government smart pay credit card. (Johnson Lau, 587-1562)

### Use Tax Law

- Temporary use exemption for property - section 238-1, HRS. (Marshall Dimond, 587-1533)
- Application of the use tax to sales to the federal government. (Marshall Dimond, 587-1533)

### Conveyance Tax Law

- Application of the conveyance tax. (Marshall Dimond, 587-1533)

### Miscellaneous

- State business tax credits and general excise exemption for business located in enterprise zones - chapter 209E, HRS.

## Fiscal Year 2000 State Tax Collections

(In Millions of Dollars)

	FY 2000	FY 1999	Difference	
			Amount	Percent
Individual Income Tax	\$ 1,064.6	\$ 1,068.8	\$ -4.2	-0.4%
Corporate Income Tax	68.2	42.6	25.6	60.1%
General Excise Tax	1,536.3	1,447.3	89.0	6.1%
Transient Accommodations Tax	168.5	136.5	32.0	23.4%
All Others	674.0	651.5	22.5	3.5%
Total Tax Collections	\$ 3,511.6	\$ 3,346.7	\$ 164.9	4.9%
General Fund Revenues	\$ 2,972.3	\$ 2,854.2	\$ 118.1	4.1%

In spite of the reduction in individual income tax rates, cumulative individual income tax revenues for fiscal year 2000 pulled almost even with the previous fiscal year. Cumulative general fund deposits from general excise and use taxes for fiscal year 2000 was \$89.0 million or 6.1% ahead of the previous year's pace. The fiscal year 2000 growth rate of general excise tax collections was the highest since fiscal year 1991. Increase in sales, as reflected by the general excise tax, has resulted in a 60.1% increase in corporate income and taxes for fiscal year 2000. The strong performance in tax collections is consistent with growth in key economic indicators such as construction expenditures (8%), visitor arrivals (3.9%), and real estate sales (23.9%).

Of the \$3,511.6 million of taxes collected for fiscal year 2000, \$2,972.3 million was allocated to the state general fund, jumping \$118.1 million from the previous fiscal year. While total tax collections increased by 4.9%, general fund revenues increased by 4.1%.

## **DISTRICT TAX OFFICES**

Forms and Information may be obtained from any district tax office,  
Mondays through Fridays, except State holidays, from 7:45 A.M. to  
4:30 P.M.

### **WEB INFORMATION AND FORMS**

[www.state.hi.us/tax](http://www.state.hi.us/tax)

#### **OAHU DISTRICT OFFICE**

Princess Ruth Keelikolani Building  
830 Punchbowl Street  
Honolulu, HI 96813-5094  
E-mail: [Taxpayer\\_Services@tax.state.hi.us](mailto:Taxpayer_Services@tax.state.hi.us)  
Fax: 808-587-1488  
Telephone:  
For Tax Information:  
808-587-6515 (January - April 20)  
808-587-4242  
1-800-222-3229 (Toll-Free)  
808-587-1418 (TDD - For the hearing impaired)  
1-800-887-8974 (TDD Toll-Free - For the hearing impaired)  
Tax Forms and CD-ROM (Nominal Cost) by Mail:  
808-587-7572  
1-800-222-7572 (Toll-Free)  
Tax Forms by Fax:  
On Oahu: 587-7572  
All Others: 808-678-0522 from your fax machine

#### **MAUI DISTRICT OFFICE**

State Office Building  
54 S. High Street, #208  
Wailuku, HI 96793-2198  
Telephone: 808-984-8500 Fax: 808-984-8522  
E-mail: [Maui\\_Office@tax.state.hi.us](mailto:Maui_Office@tax.state.hi.us)

#### **HAWAII DISTRICT OFFICE**

State Office Building  
75 Aupuni Street, #101  
Hilo, HI 96720-4245  
Telephone: 808-974-6321 Fax: 808-974-6300  
E-mail: [Hilo\\_Office@tax.state.hi.us](mailto:Hilo_Office@tax.state.hi.us)

#### **KAUAI DISTRICT OFFICE**

State Office Building  
3060 Eiwa Street, #105  
Lihue, HI 96766-1889  
Telephone: 808-274-3456 Fax: 808-274-3461  
E-mail: [Kauai\\_Office@tax.state.hi.us](mailto:Kauai_Office@tax.state.hi.us)