



# Hawaii Tax News

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

Volume 5, Number 2

State of Hawaii • Department of Taxation

SUMMER 2001

## E-file via the Internet!

**N**ow YOU can e-file (electronically file) a dozen Hawaii tax forms right from your computer via the State's Internet portal at [www.eHawaiiGov.org](http://www.eHawaiiGov.org)! The cost for using this on-line service is only \$2.50 for each transaction involving a payment; no payment . . . no fee!

Currently available for e-filing are estimated income tax forms N-1, N-3, and N-5; extension forms N-100, N-101A, N-301, G-39, TA-8, and RV-7; withholding tax return Form HW-14; tax clearance application Form A-6; and one-time event GE application Form G-5. Just follow the 5 simple steps below.

**Step 1 – Registration/Sign In.** At the eHawaiiGov.org website, select "File Your Taxes Online with E-Filing," read the requirements, and click "I Have Read the Requirements."

Select "Individual/Sole Proprietor" or "Business Entity" to register. Enter the basic information requested, a password of your choice, and your e-mail address. In subsequent visits, simply sign in with your user ID (your social security number or federal employer's identification number) and password.

**Step 2 – Select and Complete Form.** Select the form you want to e-file and fill in the applicable data fields. Some of the data are pre-filled based on your registration information and should be checked for accuracy. Return to the registration screen to correct pre-filled fields.

**NOTE:** If you are a tax professional, you cannot file your clients' tax forms under your registration. Clients must separately register and provide you with the necessary information (and power of attorney) to submit forms on their behalf.

**Step 3 – Verify Information.** Review and verify all entries and then click "Submit." If any errors are detected (e.g., missing entries, an alphabet in a field that should contain only numbers, etc.) a list of those errors will appear. Click "Submit" after making any corrections.

**Step 4 – Authorize Payment.** Payments are made through an electronic check process called "VirtualPay." The maximum amount payable through VirtualPay, including the \$2.50 transaction fee, is \$25,000. For your security, only the amount paid, not your account information, is saved. If a payment is to be made, a payment screen will appear and must be completed so that your bank account can be debited. After entering your payment information, you will be asked to review

the information before clicking "Authorize Payment."

**Step 5 – Receipt/Confirmation.** After the payment has been authorized, a receipt will appear and should be printed. Confirmation also will be e-mailed to you. The receipt and e-mailed confirmation should be kept in your files because both contain important information.

If you want to see what you have filed, simply sign in and click "History" on the forms page to access your record and to view the forms that you have e-filed.

Work on the next phase of this project has already begun. In the next few months, we expect the periodic general excise tax return and the periodic transient accommodations tax return to be available.

For more information, click "F.A.Q." at the bottom of the Registration/Sign In page (see Step 1 above), call us at 808-587-4242 (toll-free at 1-800-222-3229), or e-mail our electronic filing unit at [efile@tax.state.hi.us](mailto:efile@tax.state.hi.us).

## Tax Season Update

**T**he recently concluded filing season seemed just as fast-paced as it usually is. What we found astonishing, however, was the increased use of some of our new and improved services!

New technology has provided an alternative, and sometimes easier, way for people to get tax forms and information and to file their returns. For the January 1-April 20 period, our website had about 1,174,000 hits which is almost 26% higher than last year!

The number of e-mails we received also was up. Last

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## The Direct Line ☎

By Director Marie Y. Okamura



*A summary of the tax-related bills passed by the 2001 Legislature is included in this issue of the Hawaii Tax News starting on page 3. At the time this issue went to print, final disposition of some of the bills was still pending.*

*A tax review commission has been appointed by the 2001 Legislature as required by the State Constitution. The 2001 Tax*

*Review Commission will start its work in July. More on the commission may be found on page 5.*

*The Department has been charged with reporting to the 2002 Legislature on several matters. In addition, the Department will be forming task forces to address other matters that arose during this past session. Learn more about what may be coming up on page 5. Volunteers are welcome.*

*Legislative changes and progress on the various initiatives will be discussed in the second half of this year at workshops, meetings, and in the next issues of Hawaii Tax News.*

## Tax Season Update

(From Page 1)

year we received about 1,300 e-mails through our website. While our webmaster still fielded an average of 20 e-mails per day this year, 1,400 e-mails also were sent to our Taxpayer Services Branch during the filing season.

Our inaugural joint federal/State electronic filing program (JELF) exceeded our expectations, and many thanks go to all of you who participated this year and who did such a fine job. Through April 20th, a total of 22,770 Form N-11 tax returns have been filed.

We have found, however, that a new technology-based option is not always what taxpayers want. For example, the live operators that replaced our automated forms by mail/fax system seemed to make all the difference in the world to the 19,285 people that used this service, as that number represents an increase of 176%! Our Taxpayer Services Branch telephone staff still answered about 55,600 telephone calls through April 20th despite the increased use of other services. Sometimes, the human option is still the best choice.

As a final note, our annual curbside service on April

20th took in 175 pounds (about 5,280 pieces) of last minute tax returns and extensions between 5:00 PM and midnight!

## Post-Filing Questions

Just because the income tax filing season has come to an end doesn't mean that tax questions and problems go away until next year. Here are some common post-filing questions, answers, and tips.

**Question:** *I am due both an income tax refund and a general excise tax refund, but I have yet to get them after 3 months. I did move but I informed the U.S. Post Office and my mail is being forwarded to my new address.*

**Answer:** Call your district tax office to see if your checks have been returned to us. The U.S. Postal Service does NOT forward Hawaii refund checks even if you give them a forwarding address and will return them to the district tax office that you filed your returns with.

**TIP:** Use Form GEW-TA-RV-2, Change of Address Form (located at the front of your booklet of general excise/use tax forms), to change your general excise tax mailing address. To change your income tax mailing address, send or fax (808-587-1488) to us a signed letter/note with your name, social security/federal employer's identification number, and new mailing address.

**Question:** *I can't cash my refund check because my name is misspelled. Can I get the check re-issued?*

**Answer:** Yes you can. Send the check and a letter explaining the problem back to the district tax office that

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## Post-Filing Questions

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you filed your return with. After the Department's records are corrected, a new check will be authorized and sent to you.

**TIP:** The procedure is the same for most other errors such as an incorrect social security number. However, if a taxpayer named on the check has since passed away, also include with the check a completed Form N-110, Statement of Person Claiming Refund Due a Deceased Taxpayer, and copies of any supporting documents.

**Question:** *Our company just found out that some of last year's business to business transactions qualified for the 3.5% general excise tax rate under Act 71, SLH 1999, as amended by Act 198, SLH 2000. Can we get a refund of the tax we overpaid?*

**Answer:** If you have already filed your annual general excise tax return Form G-49, you can file an amended annual return, Form G-55, to claim a refund of the tax overpaid. You will not need to amend each of your monthly periodic tax returns.

**TIP:** The reduced rate on qualifying transactions in 2001 is 3.0%. For more information about the pyramiding relief provisions of Act 71, visit our website at [www.state.hi.us/tax](http://www.state.hi.us/tax).

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## Summer Workshops

The Department will be holding summer workshops on Oahu, Maui, Hawaii, and Kauai. The topics which will be covered at the half day workshops include a discussion on the 2001 legislation, recent significant tax decisions, select topics on general excise and use taxes, and the taxation of LLCs and flow through entities. CPE credit for CPAs attending the workshops will be available.

The registration form may be obtained from any district tax office, by calling our Forms By Fax/Mail line at 587-7572 (toll-free at 1-800-222-7572), or by downloading it from our website at [www.state.hi.us/tax](http://www.state.hi.us/tax).

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## Legislative Highlights

The following is a digest of bills passed by the 2001 Legislature. It includes only those measures which affect Hawaii's tax laws and is provided for your information. It is issued solely as a guide and is

not intended to be either authoritative or complete.

All bills are subject to the Governor's approval. The Governor has until June 25, 2001, to veto any bill. Copies of the Senate and House bills passed by the Legislature may be obtained from the Senate and House printshops, or from the following website address: <http://www.capitol.hawaii.gov>

### **Administrative Tax Measures**

#### **S.B. No. 992, S.D. 2, H.D. 2, C.D. 1**

##### **Relating to Tobacco**

Establishes the Cigarette Tax Stamp Enforcement Special Fund, Tobacco Enforcement Special Fund, and Cigarette Tax Stamp Administrative Special Fund. Prohibits the resale of cigarettes purchased at sales outlets operated under the regulations of the U.S. Armed Services. Creates a presumption that all cigarettes are subject to the cigarette tax. Allows licensees to purchase cigarette tax stamps at a reduction of 0.4% of the denominated value of each stamp purchased. Authorizes the Department to increase or decrease the 0.4% reduction by rule under chapter 91, HRS.

Effective upon approval. Reduction effective September 1, 2001.

#### **ACT 44 (S.B. No. 1192)**

##### **Relating to Payment of Taxes by Electronic Funds Transfer**

Repeals the 2% penalty provision for taxpayers who elect to participate in the EFT program and fail to remit their taxes by an approved EFT method on or before the date the taxes are due.

Effective April 26, 2001.

#### **ACT 45 (S.B. No. 1195, S.D. 1)**

##### **Relating to Taxpayer Communication Confidentiality Privileges**

Extends confidentiality privileges for certain taxpayer communications to all taxes administered under Title 14, HRS.

Effective April 26, 2001, and applies to taxable years beginning after December 31, 2000.

### **General Excise / Use Tax Measures**

#### **ACT 210 (H.B. No. 1685, H.D. 1, S.D. 1, C.D. 1)**

##### **Relating to Taxation**

Provides general excise and use tax exemption for amounts received from the leasing of aircraft or aircraft engines used in interstate air transportation.

Effective July 1, 2001.

#### **ACT 125 (S.B. No. 1193, S.D. 1, H.D. 1, C.D. 1)**

##### **Relating to General Excise Tax on Nonprofit Organizations**

Simplifies the application process for certain nonprofit organizations seeking exemption from the payment of

**See Legislative Highlights, Page 4**

# Legislative Highlights

(From Page 3)

general excise taxes and reduces the filing burden for these organizations.

Effective July 1, 2001.

## **ACT 164 (S.B. No. 1264, S.D. 2, H.D. 2)**

### **Relating to Aquaculture**

Adds aquaculture and seedstock to the definition of "wholesaler" in the General Excise Tax Law.

Effective July 1, 2001.

### **Income Tax Measures**

## **H.B. No. 1074, H.D. 2, S.D. 2, C.D. 1**

### **Relating to Drought Mitigating Facilities**

Allows a refundable income tax credit equal to 4% of the qualifying costs incurred for the construction of a new drought mitigating water storage facility, or the repair or reconstruction of an existing water storage facility.

Applies to taxable years beginning after December 31, 2000, and before January 1, 2006.

## **ACT 36 (S.B. No. 264, S.D. 1)**

### **Relating to Certification for Tax Exemption**

Allows licensed audiologists to certify impairment of deafness for income tax purposes.

Effective April 26, 2001, and applies to taxable years beginning after December 31, 2001.

## **S.B. No. 493, S.D. 2, H.D. 2, C.D. 1**

### **Relating to Public Schools**

Establishes the Hawaii School Repair and Maintenance Fund. Provides taxpayers licensed under chapters 444, 460J, or 464 a nonrefundable income tax credit equal to 10% of the value of in-kind services contributed to the Fund (aggregate value of the contributions of in-kind services capped at \$40,000 per taxpayer).

Income tax credit applies to taxable years beginning after December 31, 2000.

## **ACT 119 (S.B. No. 699, H.D. 1)**

### **Relating to Taxation**

Provides a refundable income tax credit of \$1 (multiplied by the number of qualified exemptions the taxpayer is entitled to claim) to each resident individual taxpayer pursuant to Article VII, Section 6, of the Hawaii State Constitution.

Effective May 18, 2001.

## **ACT 199 (S.B. No. 854, S.D. 1, H.D. 1)**

### **Relating to Taxation**

Conforms Hawaii income tax law to federal Internal Revenue Code provisions.

Applies to taxable years beginning after December 31, 2000.

## **S.B. No. 1211, S.D. 2, H.D. 2, C.D. 1**

### **Relating to School Facilities**

Establishes the Hawaii School-Level Minor Repairs and Maintenance Special Fund to provide moneys for school-level minor repairs and maintenance. Allows an individual whose state income tax refund for any taxable year is \$2 or more to designate \$2 of the refund to be deposited into the Special Fund.

Applies to taxable years beginning after December 31, 2000.

### **High-Technology Tax Measures**

## **ACT 221 (H.B. No. 175, H.D. 2, S.D. 2, C.D. 1)**

### **Relating to Taxation**

- Adds a nonrefundable income tax credit equal to 4% of the renovation costs to plan, design, install, construct, and purchase technology-enabled infrastructure equipment to provide a commercial building with technology-enabled infrastructure. Applies to taxable years beginning after December 31, 2000, and before January 1, 2006.
- Exempts from the general excise tax and the public service company tax amounts received by a public Internet data center. Applies to gross income received after June 30, 2001, but not after December 31, 2005.
- Exempts from the general excise tax the value or gross income derived from the sale of a net operating loss by a qualified high technology business. Effective January 1, 2001, and will be repealed on December 31, 2005.
- Amends current tax benefits for high technology industries.

### **Miscellaneous Tax Measures**

## **ACT 32 (H.B. No. 518, H.D. 1)**

### **Relating to Tobacco**

Designates as illegal any package of cigarettes that bears a brand name that is a registered trademark of a Master Settlement Agreement participant and the package is imported by someone other than the participating manufacturer of that cigarette brand. Creates a Class B felony for any person to knowingly affix any cigarette stamp to the package of any cigarettes that are illegal or altered.

Effective April 26, 2001.

## **ACT 143 (H.B. No. 1345, H.D. 1)**

### **Relating to Energy Content of Fuels**

Adjusts the fuel tax to reflect the energy content of alternative fuels and reduces the fuel tax rate of alternative fuels.

Applies to taxable years beginning after December 31, 2001.

**See Legislative Highlights, Page 5**

## Legislative Highlights

(From Page 4)

**Act 64 (S.B. No. 1198, S.D. 1)**

### Relating to Public Service Company Tax

Effectuates an agreement entered into by and among the State, the Counties, and certain public service companies that provides for a sharing of the public service company tax revenues with those counties that establish by ordinance an exemption from the real property tax for public service companies.

Effective July 1, 2001.

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## Tax Review Commission

Every 5 years a State Tax Review Commission conducts a systematic review of Hawaii's tax structure and recommends revenue and tax policies. The following 2001 Commission members were appointed by the Governor and confirmed by the Senate:

- George Freitas - Former Director of Taxation
- Marilyn Gagen - Tax Partner, Deloitte & Touche LLP
- Craig Hirai - Tax Attorney/CPA, Torkildson Katz Fonseca Jaffe Moore & Hetherington
- James E.T. Moncur, Professor of Economics and Director of Water Resources Research Center at the University of Hawaii at Manoa
- Marilyn M. Niwao - Attorney/CPA, Matsuyama, Niwao & Associates
- Cyrus Oda - Area Director of Finance for the Sheraton Hotels of Waikiki
- Leighton Wong - Attorney, Pacific Guardian Center

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## 2002 Legislative Items

The Department will be conducting studies on several tax issues and reporting back to the 2002 Legislature. In addition, the Department will be forming task forces to address certain tax issues that arose during this past session. The following are items that the Department will be working on for the 2002 Legislature.

- **Collection of general excise taxes from federal contractors.** Act 206 (H.B. No. 407, H.D. 1, S.D. 1, C.D. 1) requires the Department of Taxation to continue working with various parties to devise a system to enforce the collection of general excise

taxes from federal contractors.

- **Mobile Telecommunications Sourcing Act (MTSA).** Last year, Congress passed the MTSA which provides a uniform method of sourcing income from wireless telecommunications to only one taxing jurisdiction. Under the MTSA, all income generated from a wireless customer will be sourced to the customer's "primary place of use." This new federal act becomes effective on August 1, 2002. Accordingly, states, including Hawaii, are beginning to draft legislation to implement the MTSA.
  - **Clarify the capital goods excise tax credit.** Bills were submitted in the 2001 legislative session which would have extended the credit to purchases of software, services that were included in the basis of the property, and purchases by insurance companies; and avoid recapture of the credit upon disposition of computer hardware and equipment to a nonprofit educational institution in Hawaii.
  - **Reciprocal income tax agreement with California.** H.R. No. 137 requests the Department to report to the Legislature on the feasibility of entering into a reciprocal tax agreement with California.
  - **Motion picture tax incentives.** S.C.R. No. 29, S.D. 1, H.D. 1 requests consideration of changes to the criteria for motion picture and television tax incentives.
  - **Technology industry.** S.C.R. No. 28 requests the formation of a joint legislative technology task force to develop clear goals and an implementation plan to improve Hawaii's technology industry, and requests the streamlining of state film permitting.
  - **Income tax conformity.** Section 235-2.5(c), HRS, directs the Department to submit to each regular session of the Legislature, a bill to conform to Subtitle A, Chapter 1 of the IRC, as it applies to the determination of gross income, adjusted gross income, ordinary income and loss, and taxable income.
  - **Estate tax repeal.** The Hawaii estate and transfer tax is imposed on the transfer of a taxable estate, and equals the federal state death tax credit. Both houses in Congress have passed bills which would reduce or eliminate the federal estate tax.
  - **Tax Review Commission.** Members of the 2001 Tax Review Commission will begin meeting over the summer and will likely require input and assistance from Department staff.
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## Recently Issued Tax Publications

The following is a list of the publications issued by the Department of Taxation from January 2001 through June 2001. Copies of these publications may be obtained from our website at [www.state.hi.us/tax](http://www.state.hi.us/tax), from any district tax office, or by mail through our request line at 587-7572 (toll-free at 1-800-222-7572).

**TIR No. 2001-1** - Discusses the application of certain Hawaii taxes to qualified subchapter S subsidiary corporations, qualified subchapter S trusts, and electing small business trusts.

**Announcement No. 2001-1** - Provides a list of candidates for political office who have registered with the campaign spending commission.

**Announcement No. 2001-2** - A listing of the Tax Information Releases in effect and obsolete as of January 5, 2001, and a listing of Hawaii Administrative Rules related to taxation.

**Announcement No. 2001-3** - A listing of New Tax Forms, Instructions, and Schedules; Errors Found on Hawaii Tax Forms As of March 1, 2001.

**Announcement No. 2001-4** - Provides information on Act 36, SLH 2001, which allows licensed audiologists to certify for tax purposes that a person is deaf.

**Announcement No. 2001-5** - Provides information on Act 44, SLH 2001, which repeals the 2 percent penalty provision for taxpayers who elect to participate in the EFT program.

**Announcement No. 2001-6** - Provides information on Act 45, SLH 2001, which extends the confidentiality privileges for certain taxpayer communications to all taxes administered under title 14, HRS.

**Announcement No. 2001-7** - Provides information on Act 64, SLH 2001, which provides for a sharing of the public service company tax revenues with those counties that establish by ordinance an exemption from real property tax for public service companies.

**Announcement No. 2001-8** - Provides information on Act 119, SLH 2001, which provides a refundable income tax credit of \$1 multiplied by the number of qualified exemptions the taxpayer is entitled to claim.

**Announcement No. 2001-9** - Provides information on Act 125, SLH 2001, which simplifies the application process for certain nonprofit organizations seeking exemption from the payment of general excise tax and reduces the filing burden for these organizations.

**Announcement No. 2001-10** - Provides information on Act 143, SLH 2001, which encourages the use of alternative fuels by reducing the fuel tax to reflect the energy content of alternative fuels.

**Announcement No. 2001-11** - Provides information on Act 164, SLH 2001, which clarifies that the general excise tax wholesale rate of ½ percent applies comparably to sales made to aquacultural and agricultural producers and cooperatives.

**Tax Facts No. 2001-1** - Provides a general overview of the appeal process available to taxpayers who do not agree with the assessment of State taxes by the Department of Taxation.

**Tax Facts No. 2001-2** - Provides general information about the application of the general excise, use, fuel, and net income taxes to agricultural and aquacultural producers in Hawaii.

## 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.
- Clarify the application of the penalty for failure to pay tax after timely filing a return (section 231-39(b)(3), HRS) where a corporation files an extension for a return and remits taxes with the return.

### Income Tax Law

- Clarify the application of the income tax to pension amounts rolled over to an Individual Retirement Account - section 235-7, HRS. (Peter Fritz, 587-1533)
- Clarify the application of the capital goods excise tax credit by focusing on the requirement that the tax must be paid before the credit may be claimed.
- Clarify whether a taxpayer who files an extension may amend a return during the extension period to change filing status from married filing joint to married filing separate.

### General Excise Tax Law

- Clarify the application of the general excise tax for reimbursements - section 237-20, HRS. (Grant Tanimoto, 587-1569)
- Clarify the application of the general excise tax exemption for scientific contracts - section 237-26,

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# Pending Publications

(From Page 6)

- HRS. (Johnson Lau, 587-1562)
- Clarify the application of the general excise tax to sales of property (e.g., goodwill, covenants not to compete, etc.) upon the termination of a business.
- Clarify when the Department may disclose tax return information to persons contractually obligated to pay general excise and use taxes assessed against another under section 237-34(b), HRS.
- Application of the general excise, use, and income taxes on agricultural cooperatives organized under chapter 421, HRS, and farmer's cooperatives meeting the requirements of section 521, IRC.
- Pyramiding relief for Hawaii businesses under Act 71, SLH 1999, and Act 198, SLH 2000.
- General excise tax exemption for exported services

and contracting and the use taxation of imported services under Act 70, SLH 1999, and Act 198, SLH 2000.

### Use Tax Law

- Clarify that property, services, or contracting exempt from the general excise tax are also exempt from the use tax.

### Conveyance Tax Law

- Clarify the application of the conveyance tax, including transactions involving Fannie Mae. (Grant Tanimoto, 587-1569)

### Miscellaneous

- Clarify the application of certain Hawaii taxes to the income received from property or services purchased with a General Services Administration Smart Pay credit card. (Johnson Lau, 587-1562)
- Clarify the use of bonds by cigarette stamping licensees.

## Third Quarter State Tax Collections

(In Millions of Dollars)

	FY 2001	FY 2000	Difference	
			Amount	Percent
Individual Income Tax	\$ 265.8	\$ 247.1	\$ 18.7	7.6%
Corporate Income Tax	17.9	17.4	0.6	3.3%
General Excise Tax	436.9	422.2	14.7	3.5%
Transient Accommodations Tax	47.4	46.2	1.2	2.6%
All Others	181.7	158.0	23.7	15.0%
Total Tax Collections	\$ 949.8	\$ 891.0	\$ 58.8	6.6%
General Fund Revenues	\$ 825.2	\$ 765.8	\$ 59.4	7.8%

(Note: Totals may not add up due to rounding.)

Total tax collections for the third quarter of fiscal year 2001 amounted to \$949.8 million, \$58.8 million more than the third quarter of fiscal year 2000. Tax collections of \$825.2 million deposited into the state general fund for the third quarter represent a 7.8%, or \$59.4 million increase over the previous fiscal year. Third quarter collections rose as evidenced by economic indicators: the number of jobs grew 2.9%, construction rose 19.6%, and total personal income increased 4.7%. Since the third quarter of fiscal year 2001 ended on a weekend, a higher increase could have been expected had the April payments for March activity been counted for the third quarter.

Besides third quarter increases of \$14.7 million in general excise taxes and \$18.7 million in individual income tax collections, the "All Others" increase of \$23.7 million includes increases of \$9.0 million in public service company taxes, \$5.6 million in cigarette and tobacco taxes, \$5.0 million in fuel taxes, and \$3.8 million in estate and transfer taxes. The introduction of the cigarette tax stamp on January 1, 2001, was probably a partial one-time contributor to the \$5.6 million growth in cigarette and tobacco taxes. Although third quarter visitor arrivals remained almost unchanged, the hotel occupancy rate increased 1.6% and the room rate increased 4.6%. As a result, third quarter transient accommodations taxes climbed 2.6%, or \$1.2 million from last fiscal year, in spite of the weekend effect.

With the first, second, and third quarters accounting for growths of \$38.6 million, \$57.0 million, and \$59.4 million, respectively, the cumulative general fund revenues for fiscal year 2001 rose \$154.8 million, or 7.1% over the previous year. Cumulative total tax collections of \$2,723.7 million for the first three quarters amounted to a \$157.8 million growth, or 6.2% increase from last fiscal year.

## **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)

Forms By Fax/Mail:

808-587-7572

1-800-222-7572 (Toll-Free)

### **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)

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