



Hawaii Tax News

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

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State of Hawaii • Department of Taxation

FALL 2002

Systems Modernization Project

Our Integrated Tax Processing System (ITPS) net income processing component is going live on November 2, 2002! This component will replace our current net income tax processing system. Some of the advantages of the new technology include:

- Increased automation,
- Increased accuracy of data in the tax processing system, and
- More information available to staff to respond to taxpayer inquiries.

Taxpayers can expect processing delays if they file paper returns because all names and addresses on paper returns will need to be keyed in whether they use a mailing label or not. Just one more reason to e-file your 2002 income tax returns!

Bulk Filing Project

What is Bulk Filing? Bulk filing refers to the ability to file many/multiple forms at one time. Rather than having to submit paper returns one at a time, you will be able to send thousands of returns electronically. Many of you may be thinking the Department already has a form of bulk filing with our withholding periodic returns processed over dial-up modems. That is true, but we will be modernizing and expanding the bulk filing channel.

A vendor has been selected to provide a bulk filing system that will accept Form HW-14 (withholding periodic return), Form HW-26 (withholding extension), Form G-45 (general excise periodic return), Form G-49 (general excise annual return), Form TA-1 (transient accommodations periodic return), and Form TA-2 (transient accommodations annual return) via the Internet and process them through the production system.

The bulk filing system benefits everyone! Taxpayers who file large volumes of forms and payments will enjoy the ease and convenience of e-filing multiple forms and payments. The Department benefits from increased

accuracy of documents and increased efficiency in processing the returns.

Remittance Processing System Project

A remittance processing system encompassing the use of payment vouchers to process tax payments is scheduled to be implemented in early 2003. All automated tax type payments (miscellaneous tax types not included) will be processed through this system. The benefits of this new system and its related processes are to:

- Eliminate the delay between the processing of tax payments and the posting of tax payments into the tax processing systems. When checks are processed for deposit to the bank, this new system also will capture payment information to update taxpayer records by the next day. Currently, the delay between deposit processing and input into the tax processing system averages a few weeks and results in non-current

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The Direct Line ☎

By Director Marie Y. Okamura



Our tax workshops have been a great way to communicate with tax practitioners - our partners - to improve tax administration. We have been able to provide updates on new tax statutes, administrative rules, what's new and coming soon, etc., and also have received helpful suggestions from participants. Two practitioners' suggestions that we are adopting are

described in this issue: bulk filing (page 1) and booklet suppression (page 5).

Three years ago, we kicked off our systems modernization project. Staff has been undergoing intensive training in preparation for the planned implementation of the net income processing component later this year (see article on page 1). The system implementation itself is only a component of the Department's business process reengineering and reorganization.

We continue to look for ways to improve our delivery of services to our customers and to the people of Hawaii.

Remittance Project

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taxpayer data.

- Utilize the financial reporting capabilities of the Integrated Tax Processing System (ITPS) for revenue reporting. Without this system, the delay between deposit processing and updating of the ITPS system would be too long to allow use of the ITPS reports and meet the revenue accounting reporting deadlines.

This project will involve the revision of tax forms to accommodate the new payment vouchers. The income tax extension forms have been redesigned to be used as payment vouchers. In the general excise, withholding, transient accommodations, and rental motor vehicle and tour vehicle surcharge tax booklets, the payment vouchers will be attached to the periodic and annual tax returns. More information on the new payment vouchers will be included in our winter issue.

Federal Refund Offset Project

Our Compliance Division will be executing a project to participate in the IRS Refund Offset program. This program will allow us to offset Hawaii income tax liabilities with federal refunds. In order to be offset by a federal refund, the following must happen:

- An individual income tax liability must exist greater than \$100,
- A lien has to be filed,
- The taxpayer will be notified of the pending federal offset and allowed 60 days to respond, and
- There can be no existing bankruptcy judgement on the taxpayer.

If these conditions are met, we will send a request to the Financial Management Services to offset the Hawaii liability against a current or future federal refund for the taxpayer. The refund amount will then be sent into our Integrated Tax Processing System to offset the liability.

The program is currently scheduled to generate the initial offset requests by the beginning of February 2003.

Administrative Rules Adopted

Administrative rules amending chapters 18-243 and 18-251, Hawaii Administrative Rules (HAR), were adopted by the Department and signed by

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Rules Adopted

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Governor Cayetano. The Department also repealed chapter 18-244D, HAR. The rules took effect on August 12, 2002.

Chapter 18-243, HAR, relating to the fuel tax, is amended by: (1) adding a definition of "public highways", (2) adding a new section discussing the exemption from fuel taxes for the sale of bonded aviation fuel, and (3) housekeeping amendments.

Chapter 18-251, HAR, relating to the rental motor vehicle and tour vehicle surcharge tax, is amended by: (1) adding a new subsection to clarify the exemption for vehicles leased on a month-to-month basis, (2) repealing the obsolete tax rate of "\$2.00 per day or any portion of the day" and inserting a reference to the current tax rate (\$3.00 per day), and (3) housekeeping amendments.

Chapter 18-244D, HAR, relating to the liquor tax, is repealed. This chapter contained obsolete liquor tax rates, obsolete definitions, and obsolete provisions for the adjustment of the liquor tax rates.

A copy of the rules may be downloaded from the Department's website at www.state.hi.us/tax.

Digest of Tax Measures

Keeping up with new tax laws is a chore, but if you're in business you need to stay informed. Fortunately, we have already compiled and summarized the major tax measures enacted during the 2002 Legislative Session for you in our annual Digest of Tax Measures ("Tax Digest").

In addition to the summaries, the Tax Digest also includes a list of Internal Revenue Code sections changed by the federal Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA), and identifies those sections that were adopted by Hawaii as part of Act 223 and those that were not adopted. The Tax Digest also lists Hawaii tax statutes affected by the new legislation.

More information on the various Acts is provided in Department of Taxation Announcements that have been issued. Tax Information Release No. 2002-3 also was issued to provide guidance on the residential construction and remodeling tax credit that was extended by Act 174, SLH 2002.

The Tax Digest, announcements, and tax information release may be obtained from our website at www.state.hi.us/tax, by calling our request line at 587-7572 (toll-free at 1-800-222-7572), or from any

district tax office. The full text of the legislation is on the Legislature's website at www.capitol.hawaii.gov.

New CD Available

We have recently released a CD containing an unofficial compilation of Title 14, the Hawaii Tax Statutes, and Title 18, the Hawaii Administrative Tax Rules, updated through December 31, 2001. Although this information is available on our website, many users find it more convenient to have it available on a CD.

If you want to order this CD, obtain an order form from our website at www.state.hi.us/tax or by calling 587-7572 (toll-free at 1-800-222-7572). Complete the order form and submit it to our Taxpayer Services Branch with your \$15 payment (payable to the "Director of Finance"). CDS also can be obtained at our Oahu District Tax Office at the Taxpayer Service windows on the ground floor.

Residential Construction and Remodeling Tax Credit

The hottest topic at our recently held summer workshops was the residential construction and remodeling tax credit that was enacted during the Third Special Session of 2001 and extended by Act 174, Session Laws of Hawaii 2002.

The intent behind this 4% nonrefundable credit on qualifying costs for the construction and renovation of residential real property was to encourage us to hire contractors and thus stimulate the economy. We can't tell if it is stimulating the economy yet, but it is definitely stimulating a lot of interest.

If you incur construction, alteration, or modification costs for a house, apartment, or other residential unit, or if your association of apartment owners incurs such costs (e.g., reconditioning or replacing the building's elevators), then you might be able to claim this credit. If you're a contractor, then you might want to tell your clients!

Qualifying costs include costs incurred for plans, design, construction, and equipment that is permanently affixed to a residential unit and that is related to the new construction, alteration, or modification of a residential unit. For example, adding an extension to a house

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Residential Credit

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qualifies, but building a fence around the yard does not (not part of the residential unit itself), and most appliances (e.g., refrigerators, stoves, etc.) also do not (not permanently affixed).

Qualifying costs do NOT include costs incurred for maintenance. For example, retiling an entire floor will qualify, but merely replacing a few tiles will not.

For costs incurred last year, claim your credit ASAP! This credit must be claimed within twelve months of the close of the tax year in which the costs were incurred. Calendar year taxpayers who incurred qualifying costs in 2001, for example, must claim the credit no later than December 31, 2002. If you already filed your return, file an amended return.

For detailed information on this credit, see Tax Information Release (TIR) No. 2002-3. TIR No. 2002-3 is available from our website at www.state.hi.us/tax, by calling our request line at 587-7572 (toll-free at 1-800-222-7572), or from any district tax office.

Conveyance Tax Questions

We receive many questions regarding the conveyance tax and how to complete Form P-64B, Exemption From Conveyance Tax. Here are some of the commonly asked questions.

Question: *What is the conveyance tax?*

Answer: The conveyance tax is imposed on any transfer or conveyance of real property and/or real property interest (e.g., deeds, leases, subleases, assignments of lease, agreements of sale, assignments of agreement of sale, etc.). See Tax Information Release (TIR) No. 89-11.

Question: *What is exempt from the conveyance tax?*

Answer: Unless specifically exempted under the Conveyance Tax Law, all transfers or conveyances of real property and/or real property interest are subject to the conveyance tax. See section 247-3, Hawaii Revised Statutes (HRS), and TIR No. 89-11.

Question: *What is Form P-64B?*

Answer: Form P-64B, Exemption From Conveyance Tax, is used to request for an exemption from the conveyance tax.

Question: *Do I fill in Part I or Part II of Form P-64B?*

Answer: Use Part I or Part II, but not both. An exemption claimed under Part I must be reviewed and

approved by the Department of Taxation before filing with the Bureau of Conveyance. An exemption claimed in Part II may be filed directly with the Bureau of Conveyance.

Question: *Who can sign Form P-64B?*

Answer: At least one person made a party to the document or the person's duly authorized representative may sign Form P-64B. A duly authorized representative must have a power-of-attorney to sign the form and should print or type their name under their signature on the back of Form P-64B.

Question: *Form P-64B requires that I list the tax map key (TMK). Where can I find the TMK number for my property?*

Answer: The TMK number for your property can be located on the real property tax assessment notice which is sent out annually by the counties. If you do not have your real property tax assessment notice, please inquire with the county real property district office where your property is located.

Question: *Form P-64B requires that I list the date of transaction. What is the date of transaction?*

Answer: The date of transaction is the date the document is executed, or the date of the last acknowledgment, whichever is later.

Question: *What happens if Form P-64B is not completed properly?*

Answer: If Form P-64B is not completed properly, the Form P-64B is rejected and returned to the taxpayer together with all the other documents submitted. Frequently, Form P-64B is rejected because the "Describe Transfer" line in Part I is not completed. A description allows the Department to determine if the transfer or conveyance qualifies for exemption under section 247-3, HRS.

Question: *I am transferring property into my trust. Do I complete Part I or Part II on Form P-64B?*

Answer: Part II should be completed if the transfer is: (1) by a grantor to a grantor revocable living trust or from a grantor revocable living trust to the grantor, who is the primary beneficiary of the trust, or (2) from a grantor to a testamentary trust or from a testamentary trust to a third party beneficiary. Part I should be completed for all other transfers to or from a trust which is not for a business purpose. Caution: Transfers to or from a trust for business purposes do not qualify for an exemption from the conveyance tax.

Question: *Where can I find more information on the conveyance tax?*

Answer: Sources of conveyance tax information include: the Conveyance Tax Law and the Hawaii Administrative Rules (HAR) thereunder, Chapter 243, HRS, and Chapter 18-243, HAR; TIR No. 89-1, RE: Conveyance Tax on Certain Time Share Conveyances;

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Conveyance Tax

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TIR No. 89-11, RE: The Administration and Application of the Conveyance Tax Law; TIR No. 89-12, RE: The Administration and Application of the Conveyance Tax; TIR No. 90-11, RE: The Administration and Application of the Conveyance Tax Law; and, TIR No. 92-2, RE: The Administration and Application of the Conveyance Tax Law. Additional information on the conveyance tax may be obtained from our website at www.state.hi.us/tax, by calling our request line at 587-7572 (toll-free at 1-800-222-7572), or from any district tax office.

Year-End Workshops

Planning for our year-end workshops has begun! Topics are not yet finalized, but you'll be sure to hear about our new and revised tax forms, and an update on the November implementation of our Integrated Tax Processing System (ITPS) net income tax processing component and its impact on the coming filing season.

The tentative dates for the half-day workshops are: Maui - December 5; Hilo - December 11; Kona - December 12; Oahu - December 16; and Kauai - December 18. Four hours of CPE credit for attendees will be available.

Look for our information and registration flyer on our website at www.state.hi.us/tax in late October. The flyer also will be available by calling our request line at 587-7572 (toll-free at 1-800-222-7572), or from any district tax office.

Booklet Suppression Via the Internet

In our summer issue, we asked for your help in cutting the cost of government through our booklet suppression program. So far, a few of you have asked to have the printing of your booklet(s) suppressed, but we really need more of you to participate.

To make it easier for you to participate, you can now request that we "suppress the printing" of your general excise, withholding, transient accommodations, and rental motor vehicle and tour vehicle surcharge tax forms booklet(s) via the Internet! If you don't use your booklet (because you or your accountant use tax

preparation software, e-file returns, or use the fillable forms available on our website and Tax Information CD), just go to our website at www.state.hi.us/tax, select "Request to Stop Receiving Tax Booklets" at the top of our homepage, complete the on-line form, and select "Submit Request."

Thank you for helping to lower the cost of government!

Recently Issued Tax Publications

The following is a list of the publications issued by the Department of Taxation from January 2002 through September 2002. Copies of these publications may be obtained from our website at www.state.hi.us/tax. With the exception of the Hawaii Administrative Rules, copies of these publications also may be obtained by calling our request line at 587-7572 (toll-free at 1-800-222-7572), or from any district tax office.

Chapter 18-243, HAR - Relating to the fuel tax.

Chapter 18-251, HAR - Relating to the rental motor vehicle and tour vehicle surcharge tax.

TIR No. 2002-1 - Summarizes statutory rights, obligations, and procedures, relating to the audit of net income, general excise, and use tax returns by the Department which may result in the assessment of additional taxes; appeals from the assessment of taxes; claims for refund or credit; and payment to the State under protest.

TIR No. 2002-2 - Discusses the withholding of state income taxes on the disposition of Hawaii real property by a nonresident person.

TIR No. 2002-3 - Provides guidance regarding the residential construction and remodeling tax credit as amended by Act 174, SLH 2002.

TIR No. 2002-4 - Provides information on Act 98, SLH 2002, Relating to the Conformity of the State Tax Laws to the United States Constitution.

Announcement No. 2002-1 - Provides a list of candidates for political office who have registered with the campaign spending commission.

Announcement No. 2002-2 - A listing of new and obsolete tax forms, instructions, and schedules; errors found on Hawaii tax forms as of January 21, 2002.

Announcement No. 2002-3 - A listing of the Tax Information Releases in effect and obsolete as of January 25, 2002, and a listing of Hawaii Administrative Rules related to taxation.

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Announcement No. 2002-4 - Provides information regarding electronic filing as a means of electronic funds transfer.

Announcement No. 2002-5 - Informs taxpayers that the federal Job Creation and Worker Assistance Act of 2002 does not apply to Hawaii income taxes.

Announcement No. 2002-6 - Provides information on Act 110, SLH 2002, which provides persons with impaired sight, hearing, or who are totally disabled the same general excise tax benefits regardless of the entity in which they choose to do business.

Announcement No. 2002-7 - Provides information on Act 153, SLH 2002, regarding collection procedures.

Announcement No. 2002-8 - Provides information on Act 63, SLH 2002, which provides a refundable income tax credit of \$1 per qualified resident individual as mandated by the State Constitution.

Announcement No. 2002-9 - Provides information on Act 94, SLH 2002, which authorizes the Department of Taxation and the Attorney General to inspect any entity or vehicle to enforce the Cigarette and Tobacco Tax Law, and makes the cigarette tax stamping program permanent.

Announcement No. 2002-10 - Provides information on Act 146, SLH 2002, which eliminates the use tax exemption for qualified businesses operating within an enterprise zone.

Announcement No. 2002-11 - Provides information on Act 174, SLH 2002, which extends the residential construction and remodeling tax credit to costs incurred before July 1, 2003, and clarifies costs qualifying for the credit.

Announcement No. 2002-12 - Provides information on Act 190, SLH 2002, which lowers the adjusted gross income threshold for individuals required to make annual payments for their estimated income taxes, and reduces the percentages used to determine the required annual payment.

Announcement No. 2002-13 - Provides information on Act 225, SLH 2002, which requires the owner of a vehicle purchased out-of-State to provide proof the use tax was paid before the owner can receive a certificate of registration.

Announcement No. 2002-14 - Provides information on Act 236, SLH 2002, which clarifies that a telecommunication service provider may segregate its income between the general excise tax and the public service company tax using a reasonable method.

Announcement No. 2002-15 - Provides information on Act 223, SLH 2002, which brings Hawaii Income Tax

Law into conformity with many but not all of the changes made to the Internal Revenue Code by the federal Economic Growth and Tax Relief Reconciliation Act of 2001.

Announcement No. 2002-16 - Provides information on Act 246, SLH 2002, which increases the excise tax on cigarettes from 5 cents per cigarette to 6 cents on October 1, 2002, to 6.5 cents effective July 1, 2003, and to 7 cents on July 1, 2004.

Announcement No. 2002-17 - Provides information on Act 209, SLH 2002, which conforms Hawaii's tax law to the federal Mobile Telecommunications Sourcing Act, P.L. 106-252 (July 28, 2000).

Announcement No. 2002-18 - Announces the adoption of amendments to chapters 18-243 and 18-251, HAR, and the repeal of chapter 18-244D, HAR.

Announcement No. 2002-19 - Provides additional information on Act 246, SLH 2002, which increases the excise tax on cigarettes.

Hawaii Tax Information at a Glance Brochure - Revised May 2002.

Digest of Tax Measures - Enacted by the State of Hawaii, Twenty-first Legislature, Regular Session of 2002.

Report on Tax Credits Claimed by Hawaii Residents (2000).

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 whether a taxpayer who files an extension

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Pending Publications

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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, HRS. (Johnson Lau, 587-1562)
- 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.
- 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.

Conveyance Tax Law

- Clarify the application of the conveyance tax, including transactions involving Fannie Mae. (Johnson Lau, 587-1562)



Fiscal Year Ended 2002 State Tax Collections

July - June

(In Millions of Dollars)

| | FY 2002 | FY 2001 | Difference | |
|------------------------------|------------|------------|------------|---------|
| | | | Amount | Percent |
| Individual Income Tax | \$ 1,071.6 | \$ 1,104.8 | \$ -33.2 | -3.0% |
| Corporate Income Tax | 45.5 | 60.8 | -15.3 | -25.2% |
| General Excise Tax | 1,612.3 | 1,640.0 | -27.7 | -1.7% |
| Transient Accommodations Tax | 157.6 | 177.2 | -19.5 | -11.0% |
| All Others | 637.4 | 695.6 | -58.2 | -8.4% |
| Total Tax Collections | \$ 3,524.4 | \$ 3,678.4 | \$ -154.0 | -4.2% |
| General Fund Revenues | \$ 3,048.5 | \$ 3,157.7 | \$ -109.1 | -3.5% |

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

Total tax collections for fiscal year 2002, amounted to \$3,524.4 million, or \$154.0 million less than the same period last year. Taxes accrued to the employment security fund declined by \$29.3 million, mainly due to the decline in the unemployment insurance rate. General fund revenues also dropped \$109.1 million from \$3,157.7 million to \$3,048.5 million. All categories experienced a loss over the previous year as shown in the table. The decline in general fund tax collections was largely due to the following: a) the introduction of tax credits to stimulate the economy—such as the high technology business investment tax credit, the tax credit for research activities, and the residential construction and remodeling tax credit; b) the transfer of public service company taxes in excess of 4% to the counties; c) the raising of the filing threshold for general excise, withholding, transient accommodations, and rental motor vehicle and tour vehicle surcharge taxes allowing taxpayers to file at lesser intervals; and d) the final income tax rate reduction in the three-phase income tax reduction which started in January 1, 1999. Had there been no change in the tax law, tax revenue collections would have been flat. The decline in the visitor industry due to the September 11, 2001 event was offset by the continued increase in construction activity and other factors.

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

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Fax: 808-587-1488

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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:

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