Conformity To Federal Tax Changes

The Department of Taxation reviewed the Taxpayer Relief Act of 1997, the Balanced Budget Act of 1997, and the Taxpayer Browsing Protection Act of 1997 in order to determine the federal tax provisions that will be included in the Department’s annual conformity bill that will be introduced in the 1998 Hawaii legislature.

A draft digest regarding conformity to federal tax changes was sent to any practitioner on our Practitioner Forum mailing list upon request. Any other practitioner or interested party can request a copy of the most recent version of the digest.

In the conformity bill, the Department intends to take the following positions on these important items:

• **Long-term capital gains treatment:** (Internal Revenue Code (IRC) section 1(h) as amended) Conform to the holding period for long-term capital gain treatment of more than 12 months on sales or dispositions of capital assets before July 29, 1997, and the holding period of more than 18 months for sales or dispositions occurring after July 28, 1997. The Department also will conform to the other provisions in this IRC subsection except for the federal capital gain tax rates. Depending on how the Economic Revitalization Task Force recommendations are received, capital gains rates may be reduced.

• **Sale of principal residence:** (IRC sections 121 and 1034) Conform to the individual exclusion up to $250,000 ($500,000 married individuals filing jointly) on the sale of a principal residence owned and occupied for at least two of the five years before the sale or disposition.

While this may be the Department’s position in the conformity bill, the final decision regarding conformity is made by the Legislature. While Hawaii usually recognizes the same effective dates that are recognized under the federal law, the conformity bill is not passed by the Legislature until well into the tax filing season. None of the provisions contained in the new federal law will be reflected on the Hawaii state tax returns for 1997. A taxpayer, therefore, should either (1) file an extension of time to file a 1997 Hawaii tax return or (2) file a return based upon the law then in effect (before the conformity bill has passed) and file an amended tax return after the conformity bill is enacted into law.

Compliance Division Chief

Ronald Randall is the Department’s new Taxation Compliance Administrator. Mr. Randall assumed this position on October 27, 1997. He is responsible for the direction of the comprehensive and uniform statewide compliance program. With assistance from his technical coordinators and returns classifying officer, Ron oversees the Compliance Division that consists of the Field Audit Branch, Office Audit Branch, and Collection Branch on Oahu, and all functions on the neighbor island district offices.

Ron joined the Department of Taxation as an Income Tax Specialist V, Income Technical Office in March, 1997. (See Division Chief, Page 2)
The Direct Line

By Director Ray K. Kamikawa

You will be receiving this issue when our tax package will be about finalized for delivery to the Legislature, including our input into the Economic Revitalization Task Force recommendations. We will try to keep you advised of the package and developments, but with the hectic Legislative schedule, no promises can be made. It is in your interest to keep abreast of these developments and provide testimony if you can. Some of you have volunteered to help testify on bills (e.g., Tax-I conformity) and for that I thank you.

Included in this issue is our version of a customer survey, seeking your views on our taxpayer services. Please take the time to complete this survey and return it to us.

Division Chief

(From Page 1)

1980. He was promoted to Tax Assessor, Office Audit Branch, Audit Division in August, 1987, and has held this position up to the current time. In November, 1995, Ron was temporarily assigned to Acting Chief of the Field Audit Branch. He assumed the role of Acting Taxation Compliance Administrator in April, 1997. In addition to performing the duties of these various positions, Ron has served on many departmental projects.

With his wealth of experience in tax management, we look forward to the informed and skillful leadership he will bring to the Compliance Division. One of Mr. Randall’s top priorities is to instill in his employees the importance of being open with taxpayers and to help facilitate business transactions. Mr. Randall believes that taxpayer education and service is the best way to foster compliance in a self-assessment tax system.

Major Changes To 1997 Tax Forms

Hawaiian tax forms have been revised to reflect recent tax law changes and to simplify the filing of certain tax forms. The most significant changes are as follows:

Form N-12, Resident Tax Return
- For resident taxpayers who do not file federal returns.

Form N-15, Nonresident and Part-Year Resident Tax Return
- Can no longer be used to file part-year resident returns.

- Act 281, Session Laws of Hawaii 1997, requires nonresidents and part-year residents to calculate Hawaii income taxes as if they were a Hawaii resident. To determine Hawaii tax liability, the tax on total taxable income (tax calculated as if the nonresident or part-year resident were a Hawaii resident) is multiplied by the ratio of Hawaii adjusted gross income to total adjusted gross income from all sources.

- At the top of Form N-15, the applicable box to indicate whether the taxpayer is a nonresident or part-year resident must be checked. If a box is not checked, the return may be processed incorrectly which may result in a delay.

- If the taxpayer is a part-year resident, the period of Hawaii residency must be filled in on the line which begins “or other tax year beginning. . .” If not completed, any claims for the food tax credit or the credit for low-income household renters will be disallowed.

- As in prior years, Form N-15 has two columns to report income and adjustments to income - Column A (total income) and Column B (Hawaii income).

- Once a taxpayer’s adjusted gross income is determined, the computation to figure taxable income continues using total income and deduction amounts from Column A. Itemized deductions are calculated as if the taxpayer was a full-year resident.

- Tax credits that only may be claimed by resident (See 1997 Tax Forms, Page 3)
1997 Tax Forms

(From Page 2)

- taxpayers appear on the form since the form is now used by part-year residents. The instructions for each tax credit should be read carefully to ensure that a taxpayer claims only the tax credits to which the taxpayer is entitled.
- Schedules A, B, and D for Form N-15 have been replaced with worksheets in the instruction booklet. In prior years, Schedules B and D were used to compute amounts to enter in Column B (Hawaii income). The worksheets which replaced Schedules B and D, however, are used to compute amounts to enter in Column A (total income).
- Must attach a complete copy of the federal tax return.

Form N-30, Corporation Tax Return
- A single page return.
- Must attach a complete copy of the federal tax return.

Form N-40, Fiduciary Income Tax Return
- New Schedule F - Other Refundable Credits was added to accommodate the two new tax credits, Hotel Remodeling Tax Credit and the Motion Picture and Film Production Income Tax Credit.

Form N-188X, Amended Individual Tax Return
- May not be used to amend a Form N-15 filed for taxable years 1997 and thereafter. Nonresidents and part-year residents who need to amend a Form N-15 filed for taxable years 1997 and thereafter must file an amended return on Form N-15.

Form N-848, Power of Attorney
- Federal Form 2848 will be accepted in lieu of Form N-848.
- Instructions have been added to the form.

Extensions
- Comparable federal extension forms will be accepted in lieu of the State extension forms if completed using amounts for Hawaii income tax purposes.
- For individuals, partnerships, and trusts, the signature is not required on the automatic extension. An original signature is required on the additional extension (photocopied signature is not acceptable).

1997 Tax Information CD-ROM

The Department of Taxation is moving towards the twenty-first century with an increased emphasis on making tax information and services more accessible to the public through various electronic media. The State of Hawaii 1997 Tax Information CD-ROM is just one more step in our journey from a paper-clogged bureaucracy to one which is better able to respond to our taxpayers’ needs. Users of the 1997 Tax Information CD-ROM can access state tax information quickly and easily without the inconvenience of leaving their office or home.

Included in the 1997 CD-ROM are the 1995, 1996, and 1997 state tax forms and instructions; our tax statutes and administrative rules; formal opinions of the Office of the Attorney General on tax issues; Department publications such as tax information releases, announcements, and brochures; and much, much more.

All of the information is fully searchable and can be displayed and printed by computer users across various platforms including Windows and Macintosh.

The 1997 Tax Information CD-ROM will be available in January, 1998, for a nominal charge of $5.00. All persons who paid the registration fee for the Year-End Workshop will be mailed the 1997 CD-ROM when it becomes available. If you would like to order the 1997 CD-ROM, please complete the order form on the bottom of page 6. The CD-ROM may also be ordered through the bulk order requisition for tax forms.
Expanded Forms By Fax Service

This year, tax practitioners and taxpayers will have access to both the 1997 and 1996 Hawaii tax forms through the Forms By Fax system. Most of the commonly requested income, general excise, transient accommodations, and employer’s withholding tax forms can be requested and faxed to you within 24 hours.

Call our Forms Request Code-a-Phone on Oahu, 24-hours a day, at 808-587-7572, or toll-free from the neighbor islands and mainland U.S. at 1-800-222-7572, and press “1” to access the Forms By Fax option. You will need to know the 3-digit document number for the forms you are requesting, and may request up to 3 forms per call. A brochure listing all of the forms available by fax and their corresponding document numbers may be obtained at any district tax office, or faxed to you by following the prompts on the Forms By Fax system. The list of 1997 tax forms is provided for you on Page 7.

Hawaii District Workshop Report

The Hawaii District Office presented a workshop on the taxability of church activities and the application of the general excise and use tax to contractors on October 20, 1997, at the Hilo State Building conference room. More than 60 tax practitioners, church representatives, and other interested persons attended the session. Presentations were made by Director Ray Kamikawa; Field Auditors Lincoln Fujimori, Roy Hamakawa, and Gloria Amaral; Delinquent Collection Assistant Keith Kawachi; and Tax Compliance Administrator Ronald Randall.

Year-End Workshop Report

Over 260 people attended the Department’s Year-End Workshop which was held on Tuesday, December 2, 1997, at the McCoy Pavilion. The seminar covered such topics as the 1997 Tax Forms and Changes to Form N-15, the Internal Revenue Code Conformity Bill, General Excise Tax Sublease Deduction Issues, and the Draft of Rules for Reimbursements. Also, as part of the program, Ronald Randall and Janet Fujii were formally introduced as the Department’s new Taxation Compliance Administrator and new Taxpayer Advocate, respectively. Ms. Fujii gave a short presentation on what her role in the Department would be. Director Ray Kamikawa, with the assistance of Grant Tanimoto, Johnson Lau, and Marshall Dimond of the Rules Office; and Linn Garcia from the Technical Section of Taxpayer Services were the seminar speakers. As part of the $25 fee charged for the seminar, attendees will be mailed a copy of the Department’s 1997 Tax Information CD-ROM.

Jail Term For Tax Evader

On October 8, 1997, Ms. Barbara Price, former publisher of “The Menu Magazine” was sentenced by Circuit Court Judge John McConnell to serve 6 months incarceration at the Maui Correctional Center. Ms. Price was also placed on probation for a period of 5 years.

On August 7, 1997, Ms. Price was convicted for tax evasion for not filing her annual general excise tax return for the 1995 tax year on gross receipts of over $115,000. The gross receipts were from advertisers in “The Menu Magazine” for the period July through December 1995. The current tax law prevented the government from charging Ms. Price for her failure to file general excise tax returns for the years 1992 through 1994. Ms. Price failed to report total gross receipts of more than $550,000.

This is the first criminal tax case where a taxpayer was convicted and sentenced to a period of incarceration. Prior to 1995, all the statutes relating to tax crimes were misdemeanors. In 1995, the legislature passed new tax laws where tax evasion is a felony and the criminal fines were substantially increased.

First Quarter State Tax Collections

State tax collections for the first quarter of fiscal year 1998 totaled $832.4 million, dropping 4.6% from the $872.1 million collected in the first quarter of fiscal year 1997. Monthly collections totaled $265.6 million, $262.8 million, and (See Tax Collections, Page 5)
Tax Collections

(From Page 4)
$304.0 million, respectively for July to September 1997, averaging $277.5 million per month.

First quarter general excise tax collections fell 5.9% from $379.1 million to $356.5 million from the first quarter of last fiscal year. Net individual income taxes for the first quarter also experienced a drop from $276.9 million to $269.6 million, while transient accommodation tax collections for the first quarter dropped 1.5% from $32.4 million to $31.9 million.

Of the $832.4 million collected in the first quarter of this fiscal year, $704.7 million was deposited into the state general fund. This compares with $739.0 million deposited in the first quarter of last fiscal year.

Staggered Mailing For Booklets

Beginning in 1998, as an additional cost saving measure, the general excise, withholding, transient accommodations, and rental motor vehicle and tour vehicle surcharge tax return booklets will be mailed to calendar year taxpayers according to their filing status on a staggered mail out system. Monthly filers should receive their booklets by the end of January, quarterly filers should receive their booklets by the end of March, and semiannual filers should receive their booklets by the end of June.

There will be no change in the mailing of booklets for fiscal year taxpayers.

Recently Issued Tax Publications

The following is a list of the Department of Taxation’s recently issued publications. Copies of these publications may be obtained from any district tax office, by calling the Forms Request Line on Oahu, or via the Internet. Addresses and telephone numbers are provided on the last page of this newsletter.

**TIR No. 97-5** - Explains the proper interpretation of the law regarding business development corporations and associated tax benefits.

**Tax Facts 97-3** - Provides information on the general requirements for individuals starting a business.

**Tax Facts 97-4** - Provides information on the 1997 Form N-15 which was revised as a nonresident and part-year resident income tax return.

Pending Tax Publications

The following is a list of tax publications in progress, and the name and telephone number of the staff member assigned to the publication. We will coordinate with the Director’s Advisory Group in opening new rules and TIR projects.

**Hawaii Administrative Rules** - Relating to penalty and interest imposition and waiver standards. (Jayna Uyehara, 587-1553)

**Hawaii Administrative Rules** - Relating to tax clearances. (Jayna Uyehara, 587-1553)

**Hawaii Administrative Rules** - Relating to bulk sales. (Jayna Uyehara, 587-1553)

**Hawaii Administrative Rules** - Relating to cost recovery. Authorizing the imposition of additional fees such as installment agreements. (Jayna Uyehara, 587-1553)

**Hawaii Administrative Rules** - Relating to the enterprise zones. (Grant Tanimoto, 587-1569)

**Hawaii Administrative Rules** - Relating to intermediary services. (Grant Tanimoto, 587-1569)

**Hawaii Administrative Rules** - Relating to the reimbursement exemption. (Grant Tanimoto, 587-1569)

**Hawaii Administrative Rules** - Amending the 90% payment requirement for state extensions to conform with the federal rule. (Grant Tanimoto, 587-1569)

**Hawaii Administrative Rules** - Clarifying the application of the delivery rule for purposes of the general excise tax. (Grant Tanimoto, 587-1569)

**Hawaii Administrative Rules** - Clarifying the definitions of “residence” and “disability” in section 18-235-1, HAR. (Iris Kitamura, 587-1570)

**Hawaii Administrative Rules** - Clarifying the use of a resale certificate in section 18-237-13(b)(4), HAR. (Iris Kitamura, 587-1570)

**Hawaii Administrative Rules** - Clarifying the application of the general excise tax to prepaid telephone calling cards. (Jayna Uyehara, 587-1553)

**Hawaii Administrative Rules** - Adoption of MTC regulation regarding the inclusion of net gains from the sale of certain intangibles in the sales factor of the apportionment formula. (Grant Tanimoto, 587-1569)

*(See Pending Publications, Page 6)*
Pending Publications

(From Page 5)

Hawaii Administrative Rules - Clarifying the application of section 237-18(f), HRS, relating to tourism related services furnished to tour agents, tour packagers, or destination management companies. (Iris Kitamura, 587-1570)

Hawaii Administrative Rules - Amendment of rules relating to the application of the general excise tax to condiments. (Iris Kitamura, 587-1570)

Hawaii Administrative Rules - Clarifying the tax on written real property leases and the sublease deduction. (Marshall Dimond, 587-1533)

TIR - Clarifying section 1 of S.B. No. 1951, relating to the motion picture income tax credit. (Grant Tanimoto, 587-1569)

TIR - Application of the general excise and use tax to companies leasing personal property. (Johnson Lau, 587-1562)

TIR - Nontaxability of earnings on IRA rollover from a pension plan. (Grant Tanimoto, 587-1569)

TIR - Application of the general excise tax to satellite broadcasters. (Jayna Uyehara, 587-1553)

TIR - Application of the general excise tax to Internet service providers. (Jayna Uyehara, 587-1553)

TIR - Application of the general excise tax exemption for property shipped out-of-State. (Marshall Dimond, 587-1533)

TIR - Application of chapter 241, HRS, to mortgage brokers. (Marshall Dimond, 587-1533)

TIR - Application of the general excise tax to gift certificates. (Grant Tanimoto, 587-1569)

TIR - Application of the general excise tax to employee leasing companies. (Johnson Lau, 587-1562)

TIR - Application of the general excise tax to services; clarification of the place of performance test. (Johnson Lau, 587-1562)

TIR - Revision of TIR No. 88-2, relating to the general excise tax exemption for certain computer services. (Marshall Dimond, 587-1533)


Announcement - A list of candidates for political office who have registered with the campaign spending commission. (Marshall Dimond, 587-1533)

---

1997 TAX YEAR CD-ROM ORDER FORM

The cost of the CD-ROM is $5. Please enclose a check or money order payable to: HAWAII STATE TAX COLLECTOR. Do not send cash.

Please complete the mailing address information below. You will be mailed the CD-ROM as soon as it is available.

REQUESTOR’S NAME: ________________________________________________________________

CONTACT PERSON: ________________________________________________________________

MAILING ADDRESS:

__________________________________________________________________________

__________________________________________________________________________

__________________________________________________________________________

PHONE NUMBER: ________________________________________________________________

Please mail your order form and check to: Department of Taxation, P. O. Box 259, Honolulu, HI 96809-0259, Attn: Taxpayer Services Branch (CD-ROM).
LIST OF 1997 HAWAII TAX FORMS AVAILABLE BY FAX
To request tax forms through the Forms by Fax system, you may call 808-587-7572 or toll-free 1-800-222-7572.
Note: The 1997 Hawaii tax forms will be available beginning January 2, 1998.

<table>
<thead>
<tr>
<th>Form Number</th>
<th>Form Title</th>
<th>Document Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>N-1</td>
<td>Declaration of Estimated Income Tax for Individuals</td>
<td>201</td>
</tr>
<tr>
<td>N-3</td>
<td>Declaration of Estimated Income Tax for Corporations &amp; S Corporations</td>
<td>202</td>
</tr>
<tr>
<td>N-11</td>
<td>Individual Income Tax Return (Residents Also Filing Federal Return)</td>
<td>203</td>
</tr>
<tr>
<td>N-12</td>
<td>Individual Income Tax Return (Residents Not Filing Federal Return)</td>
<td>204</td>
</tr>
<tr>
<td>N-13</td>
<td>Individual Income Tax Return (Resident Short Form)</td>
<td>205</td>
</tr>
<tr>
<td>Sch. X</td>
<td>Tax Credits for Hawaii Residents</td>
<td>206</td>
</tr>
<tr>
<td>N-15</td>
<td>Individual Income Tax Return (Nonresident and Part-Year Resident)</td>
<td>207</td>
</tr>
<tr>
<td>N-20</td>
<td>Partnership Tax Return</td>
<td>208</td>
</tr>
<tr>
<td>Sch. K-1 (N-20)</td>
<td>Partner’s Share of Income, etc.</td>
<td>209</td>
</tr>
<tr>
<td>N-30</td>
<td>Corporation Income Tax Return</td>
<td>210</td>
</tr>
<tr>
<td>Sch. D (N-30)</td>
<td>Capital Gains &amp; Losses</td>
<td>211</td>
</tr>
<tr>
<td>Sch. O (N-30)</td>
<td>Allocation &amp; Apportionment of Income</td>
<td>212</td>
</tr>
<tr>
<td>Sch. P (N-30)</td>
<td>Apportionment Formula</td>
<td>213</td>
</tr>
<tr>
<td>Sch. O &amp; P Instr. (N-30)</td>
<td>Instructions for Filing Schedules O &amp; P</td>
<td>214</td>
</tr>
<tr>
<td>N-30X</td>
<td>Amended Corporation Income Tax Return</td>
<td>215</td>
</tr>
<tr>
<td>N-35</td>
<td>S Corporation Income Tax Return</td>
<td>216</td>
</tr>
<tr>
<td>Sch. K-1 (N-35)</td>
<td>Shareholder’s Share of Income, etc.</td>
<td>217</td>
</tr>
<tr>
<td>N-40</td>
<td>Fiduciary Income Tax Return</td>
<td>218</td>
</tr>
<tr>
<td>Sch. K-1 (N-40)</td>
<td>Beneficiary’s Share of Income, etc.</td>
<td>219</td>
</tr>
<tr>
<td>N-100</td>
<td>Application for Automatic Extension of Time to File Hawaii Return for a Partnership, Trust or REMIC</td>
<td>220</td>
</tr>
<tr>
<td>N-100A</td>
<td>Application for Additional Extension of Time to File Hawaii Return for a Partnership, Trust, or REMIC</td>
<td>221</td>
</tr>
<tr>
<td>N-101A</td>
<td>Application for Automatic Extension of Time to File Hawaii Individual Income Tax Return</td>
<td>222</td>
</tr>
<tr>
<td>N-101B</td>
<td>Application for Additional Extension of Time to File Hawaii Individual Income Tax Return</td>
<td>223</td>
</tr>
<tr>
<td>N-103</td>
<td>Sale of Your Home</td>
<td>224</td>
</tr>
<tr>
<td>N-109</td>
<td>Application for Tentative Refund from Carryback of Net Operating Loss (Other Than Corporation)</td>
<td>225</td>
</tr>
<tr>
<td>N-139</td>
<td>Moving Expenses</td>
<td>226</td>
</tr>
<tr>
<td>N-157</td>
<td>Credit for Energy Conservation</td>
<td>227</td>
</tr>
<tr>
<td>N-172</td>
<td>Claim for Tax Exemption by Person with Impaired Sight or Hearing or by Totally Disabled Person</td>
<td>228</td>
</tr>
<tr>
<td>N-188X</td>
<td>Amended Individual Income Tax Return</td>
<td>229</td>
</tr>
<tr>
<td>N-188X Instr.</td>
<td>Instructions for Filing Form N-188X</td>
<td>230</td>
</tr>
<tr>
<td>N-196</td>
<td>Annual Summary &amp; Transmittal of Hawaii Annual Information Returns</td>
<td>231</td>
</tr>
<tr>
<td>N-210</td>
<td>Underpayment of Estimated Tax by Individuals &amp; Fiduciaries</td>
<td>232</td>
</tr>
<tr>
<td>N-210 Instr.</td>
<td>Instructions for Filing Form N-210</td>
<td>233</td>
</tr>
<tr>
<td>N-220</td>
<td>Underpayment of Estimated Tax by Corporations &amp; S Corporations</td>
<td>234</td>
</tr>
<tr>
<td>N-220 Instr.</td>
<td>Instructions for Filing Form N-220</td>
<td>235</td>
</tr>
<tr>
<td>N-301</td>
<td>Application for Automatic Extension of Time to File Hawaii Corporation Income Tax Return</td>
<td>236</td>
</tr>
<tr>
<td>N-309</td>
<td>Corporation Application for Tentative Refund from Carryback of Net Operating Loss</td>
<td>237</td>
</tr>
<tr>
<td>N-848</td>
<td>Power of Attorney</td>
<td>238</td>
</tr>
<tr>
<td>N-857</td>
<td>Physician’s or Optometrist’s Certified Report on Eye or Hearing Examination or Disability for Tax Exemption Purposes</td>
<td>239</td>
</tr>
<tr>
<td>G-17</td>
<td>Resale Certificate General Form 1</td>
<td>240</td>
</tr>
<tr>
<td>G-26</td>
<td>Use Tax Return</td>
<td>241</td>
</tr>
<tr>
<td>G-45</td>
<td>General Excise/Use Tax Return</td>
<td>242</td>
</tr>
<tr>
<td>G-49</td>
<td>Annual Return and Reconciliation</td>
<td>243</td>
</tr>
<tr>
<td>G-54</td>
<td>Amended Periodic General Excise/Use Tax Return</td>
<td>244</td>
</tr>
<tr>
<td>G-55</td>
<td>Amended Annual Return &amp; Reconciliation General Excise/Use Tax Returns</td>
<td>245</td>
</tr>
<tr>
<td>G-54/G-55 Instr.</td>
<td>Instructions for Amended General Excise/Use Tax Returns</td>
<td>246</td>
</tr>
<tr>
<td>GEW-TA-RV-1</td>
<td>Notification of Cancellation of General Excise, Withholding, Transient Accommodations, or Rental Motor Vehicle and Tour Vehicle Accounts</td>
<td>247</td>
</tr>
<tr>
<td>GEW-TA-RV-2</td>
<td>Change of Address</td>
<td>248</td>
</tr>
<tr>
<td>GEW-TA-RV-3</td>
<td>Application for General Excise, Use, Employer’s Withholding, Transient Accommodations, &amp; Rental Motor Vehicle and Tour Vehicle Identification Number</td>
<td>249</td>
</tr>
<tr>
<td>GEW-TA-RV-3 Instr.</td>
<td>Instructions for Filing Form GEW-TA-RV-3</td>
<td>250</td>
</tr>
<tr>
<td>TA-1</td>
<td>Transient Accommodations Tax</td>
<td>251</td>
</tr>
<tr>
<td>TA-2</td>
<td>Transient Accommodations Tax</td>
<td>252</td>
</tr>
<tr>
<td>HW-3</td>
<td>Employer’s Return &amp; Reconciliation</td>
<td>253</td>
</tr>
<tr>
<td>HW-4</td>
<td>Employee’s Withholding Exemption &amp; Status Certificate</td>
<td>254</td>
</tr>
<tr>
<td>HW-14</td>
<td>Withholding Tax Return</td>
<td>255</td>
</tr>
<tr>
<td>A-7</td>
<td>Request for a Ruling</td>
<td>256</td>
</tr>
<tr>
<td>L-15</td>
<td>Substitute for Form HW-2, or W-2</td>
<td>257</td>
</tr>
<tr>
<td>A-6 *</td>
<td>Tax Clearance Application</td>
<td>258</td>
</tr>
</tbody>
</table>

* This form will not be available until February, 1998.
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 & FORMS
http://www.hawaii.gov/tax/tax.html

OAHU DISTRICT OFFICE
Princess Ruth Keelikolani Building
830 Punchbowl Street
Honolulu, HI  96813-5094
TELEPHONE:
  For Tax Information
  808-587-6515 (January - April 20)
  808-587-4242
  1-800-222-3229 (Toll-Free From Neighbor Islands and Mainland U.S.)
To Request Tax Forms:
  808-587-7572
  1-800-222-7572 (Toll-Free From Neighbor Islands and Mainland U.S.)
FAX:  808-587-1488

MAUI DISTRICT OFFICE
State Office Building
54 S. High Street
Wailuku, HI  96793-2198
TELEPHONE:  808-984-8500
FAX:  808-984-8522

HAWAII DISTRICT OFFICE
State Office Building
75 Aupuni Street, #101
Hilo, HI  96720-4245
TELEPHONE:  808-974-6321
FAX:  808-974-6300

KAUAI DISTRICT OFFICE
State Office Building
3060 Eiwa Street, #105
Lihue, HI  96766-1889
TELEPHONE:  808-274-3456
FAX:  808-274-3461