



Hawaii Tax News

Volume 3, Number 1

State of Hawaii • Department of Taxation

SPRING 1999

Electronic Filing Pilot Program

On January 25, 1999, the Department of Taxation initiated a pilot program to introduce electronic filing (ELF) for some of our taxpayers. ELF is a system of hardware, software, and procedures which enables taxpayers to transmit tax returns electronically through modem transmission instead of paper returns.

Participants in the pilot ELF program are limited to payroll service providers who have been authorized by the Department of Taxation and who already submit withholding tax payments to the Department through electronic funds transfer. In February, certified ELF payroll providers began filing their 1999 withholding returns via modem transmission rather than by paper or magnetic tapes. This marks the first tax type that the Department is processing through ELF. Other tax types to be targeted for future ELF offerings are currently under review. ■

End of the Filing Season Reminders

Taxpayers are reminded that the deadline for filing their 1998 Hawaii individual income tax returns and calendar year-end business income tax returns is Tuesday, April 20, 1999. Persons who cannot complete their State tax return on time should apply for an automatic extension of time to file their return by completing and filing the appropriate Hawaii extension form with the Department no later than April 20. Comparable federal extension forms will be accepted in lieu of the Hawaii extension forms if completed using amounts for Hawaii income tax purposes. In the title area, references to "federal" should be crossed out and replaced with "Hawaii".

Tax returns and extensions must be received by the Department on or before April 20. However, if mailed through the U.S. Postal Service, they must be postmarked by April 20. Taxpayers who mail their tax returns and extensions to the Department must be sure to put sufficient postage on their envelopes. Mail with insufficient postage will not be accepted by the

Department and will be returned. The new postmark date will be the date accepted by the Department. Tax returns and extensions delivered through certain private delivery services designated by the Internal Revenue Service are considered to be timely filed if the records of the designated private delivery service show that the tax returns or extensions were given to the private delivery service on or before April 20.

Although the U.S. Postal Service will not have extended hours on April 20, the Department will again provide curbside service on Oahu for last minute filers. From 5:00 P.M. to midnight, taxpayers may drive up to either the Punchbowl or Halekauwila Street sides of the Princess Ruth Keelikolani Building at 830 Punchbowl Street where volunteer Department employees will be stationed to accept tax returns and extension requests. ■

New Deputy Director

Neal Miyahira was appointed to the position of Deputy Director for the Department of Taxation on December 16, 1998. For the past four years, Neal was Deputy Director at the Department of Budget and Finance. He was involved in all aspects of budget and finance - policy, legislation, administration - and we are fortunate that Neal has brought that rich experience to the Department of Taxation. ■

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The Direct Line ☎

By Director Ray K. Kamikawa



In January of every year, we propose to the Legislature our Tax-1 (IRC conformity bill). By law, we submit to the Legislature every year a conformity bill which adopts income, exclusion, and deduction amounts passed by Congress in the previous year. Since Hawaii has its own rates, credits, and procedures, changes affecting these items are usually not appropriate for conformity. Exceptions include the provision for use of private delivery services for the timely mailing as timely filing delivery rule, and permitting the filing of a joint return after the filing of separate returns. This year, we propose to adopt two procedural items adopted by Congress: (1) the more liberal provisions of the innocent spouse rule, and (2) the tolling of the statute of limitations in cases of disability. Aside from these procedural items, most of the other conformity provisions deal with the technical changes made by Congress to prior tax law amendments.

As to the other tax law measures making their way through the Legislature, I have long ago stopped trying to predict what will pass or fail. My advice to you is the same as before--try to be as active as possible in the process. We are here to assist you if you need any information about the legislative process and any specific bill that may be of interest. ▣

Use Tax Compliance Projects

Hawaii's use tax is one of the least understood taxes despite the fact that all taxpayers, including businesses, who order something from a mail order catalog or who purchase goods outside of Hawaii may be subject to this tax. The objective of the Department of Taxation's Use Tax Compliance Projects is to raise people's awareness of the use tax through education and enforcement activities. The following is a listing of the Department's use tax initiatives:

- **Self-Assessment Project.** This pilot project addresses the 1/2 percent use tax on imports for resale at retail and involves taxpayers reporting retail sales of more than \$2,000,000, but no use tax on imported property.
- **Building Materials/Pre-Fabricated Homes.** Over the past three years, the Department audited 221 building material suppliers, contractors, and

individual taxpayers. Ninety three taxpayers were assessed additional use tax totaling \$291,000 on imported building materials.

- **Aircraft.** The Department receives lists of newly registered aircraft from the Department of Transportation twice a year. Taxpayers on these lists who have not reported use tax become audit candidates. Over the past three years, the Department audited 38 companies and individuals. Twelve taxpayers were assessed use tax totaling \$401,522 on imported aircraft and parts.
- **Watercraft.** The Department will examine the records of the Department of Land and Natural Resources to determine if any boats were imported.
- **Telephone Directories and Marketing Brochures.** Over the past year, the tax returns of publishers of telephone directories and marketing brochures were examined. Those who were not reporting use tax were audited. One company was assessed \$23,713.
- **Discount Retail Stores.** The tax returns of the discount stores listed in the yellow pages were examined. All were reporting use tax. Therefore, no audits were conducted.
- **Motor Vehicles.** The Department receives information on imported motor vehicles from the Department of Motor Vehicles, from other states (notably Oregon), and from automobile dealers through the Department's courtesy delivery project. The Department also receives information on imported foreign vehicles from quarterly U.S. Customs Reports. Over the past three years, the Department collected \$371,000 in use taxes on 945 automobiles under these programs.
- **U.S. Customs.** The Department receives a quarterly list of goods imported from foreign countries from the

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

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 fax machine
 Consumer Dial: 808-587-1234 (message 7700)

Use Tax Projects

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U.S. Customs. Over the past three years, 27 taxpayers from this list have been assigned for audit. Thus far, eight cases have been completed, and five taxpayers were assessed \$56,027 in use taxes.

- **General Audit Program.** Taxpayers who are routinely selected for an audit are checked for use tax.
- **Taxpayer Education.** The Department educates taxpayers on the use tax by conducting practitioners' workshops, attending public speaking engagements, airing public service announcements on the radio, putting on programs on TV ('Olelo), speaking to newspaper reporters who have published use tax articles in the Honolulu Advertiser and Honolulu Star Bulletin, and providing information such as Tax Facts No. 95-1.
- **Seller's Collection of the Use Tax.** For convenience to customers and for ease of administration, the Department prefers that direct marketers collect and pay the use tax for their customers. Our efforts have been quite successful; about 550 direct marketers are currently registered to collect Hawaii's use tax. However, absent federal legislation, this registration is voluntary, and we cannot force companies with no nexus to collect our use tax. Therefore, we have written to our Congressional delegation and are working with the Multistate Tax Commission to have Congress enact legislation that would require direct marketers to collect the use tax for all states. ■

Rules Adopted for Intermediary Services

Effective January 22, 1999, sections 18-237-13(6)-01 to 18-237-13(6)-09, Hawaii Administrative Rules, were adopted to clarify the application of the general excise tax to intermediary services transactions. The rules implementing section 237-13(6), Hawaii Revised Statutes, were based upon case law strictly interpreting the application of the one-half percent intermediary services rate.

One of the requirements for a taxpayer to qualify for the one-half percent intermediary services rate is that the intermediary must be a "mere conduit" for the taxpayer's services. *In re Busk Enterprises*, 53 Haw. 318 (1972). The intermediary must not alter, use, or otherwise consume the taxpayer's services. The taxpayer's services are altered, used, or consumed if the taxpayer's services constitute a portion of the total services performed by the

intermediary for the customer, or if the taxpayer's services are incorporated into services performed by other taxpayers for the customer. The rules also clarify that the intermediary services rate is applicable to professionals, based upon the Department's long-standing administrative practice.

A new Form G-16, Certificate For The Resale of Services By a Licensed Intermediary, has been developed by the Department. Form G-16 should be submitted by the intermediary to the service provider and certifies that the intermediary will not alter, use, or otherwise consume the service provider's services. ■

Second Quarter State Tax Collections

During the second quarter of fiscal year 1999, state tax collections totaled \$802 million, representing a 0.4% increase from the \$799.1 million collected during the same period of fiscal year 1998. Collections of \$1,664.9 million for the first two quarters of fiscal year 1999 are 2% higher than the \$1,631.5 million collected for the first two quarters of last fiscal year.

Second quarter general excise and inheritance/estate tax collections increased by \$7.5 million and \$5.3 million, respectively from the second quarter of last fiscal year. While the declaration of estimated taxes for individuals rose \$4.7 million for the second quarter, payments with returns dropped \$2.8 million, withholding tax on wages fell \$2.5 million, and refunds increased \$3.6 million, resulting in an overall decrease of \$4.2 million for individual income taxes.

Of the \$802 million collected in the second quarter of this fiscal year, \$692.9 million was deposited into the state general fund. This compares with \$687 million deposited in the second quarter of last fiscal year for a 0.9% increase. ■

Workshops for School Organizations

Workshops for all public and independent school organizations were held on Oahu and all neighbor islands during the months of December 1998, and January 1999. Director Ray Kamikawa addressed the income tax and general excise tax issues concerning PTAs and other school organizations. Jerry Hiromoto, the Internal Revenue

(See School Workshops, Page 4)

School Workshops

(From Page 3)

Service's Federal-State Coordinator, also was present to explain federal procedures and requirements relating to nonprofit organizations. The Department's purpose in conducting these workshops was to heighten the attendees' awareness and appreciation for the tax issues that face them. Again, the Department is focusing on education as a compliance strategy. ■

Hawaii Taxation of Roth IRAs

Questions have been raised regarding Hawaii's tax treatment of Roth IRAs. Here are some of the commonly asked questions.

Question: *For federal income tax purposes, individuals may elect to include as income on their 1998 return the entire taxable amount rolled over in 1998 from a regular IRA to a Roth IRA instead of reporting the rollover in equal amounts over a four-year period. Can individuals make this election on their 1998 Hawaii income tax return?*

Answer: Hawaii has adopted the federal provisions in the Taxpayer Relief Act of 1997 relating to the Roth IRA. However, the provision which allows individuals to elect to include as income on their 1998 return the entire taxable amount rolled over in 1998 from a regular IRA to a Roth IRA is contained in the Internal Revenue Service Restructuring & Reform Act of 1998 and has not been adopted for Hawaii income tax purposes at the present time. The Department of Taxation introduced a conformity bill to the 1999 Hawaii Legislature to adopt certain provisions including the provisions relating to the Roth IRA. An individual may not claim any of these federal provisions on their Hawaii income tax return until they have been enacted by the State of Hawaii. In the meantime, taxpayers may either (1) request an extension on Form N-101A (or federal Form 4868), or (2) file their return now, then amend the return later.

Question: *In 1997, an individual received a lump sum distribution from an employer-funded profit-sharing plan upon retirement. The individual did not contribute to the profit-sharing plan. The entire lump sum distribution was rolled over to an IRA. In 1998, the individual rolled over \$100,000 from the IRA to a Roth IRA. The entire amount rolled over to the Roth IRA represents the lump sum distribution received by the individual upon retirement and earnings thereon. What amount would be taxable on the individual's 1998 Hawaii income tax return?*

Answer: Pursuant to section 18-235-7-03(d)(2), Hawaii Administrative Rules, when amounts are transferred directly between plans (e.g., when money is paid into a rollover IRA), the recipient plan is treated as a continuation of the original plan. Since the lump sum distribution that the individual received upon retirement qualifies as a pension, the amount rolled over from the regular IRA to the Roth IRA also qualifies as a pension. Therefore, the amount rolled over to the Roth IRA is exempt from Hawaii's income tax. Please note that for Hawaii income tax purposes, the term "pension" means a distribution that (1) is paid by reason of retirement, disability, or death of the employee, (2) is attributable to employer contributions, and (3) is paid to the employee or the employee's spouse upon retirement or disability, or to a deceased employee's beneficiary. ■

Corrections to 1998 Tax Forms

A few errors were found on the 1998 Hawaii tax forms as of March 1, 1999. Please take note of the following corrections made to the Hawaii tax forms.

Form N-1A Packet

- Due to a printing error by the vendor, the first and last name of the taxpayer was erroneously reversed and placed in the wrong boxes on the form. The vendor reprinted and remailed corrected Form N-1A packets (printed on blue paper) at the end of February. Taxpayers should use the four blue vouchers in the reprinted packet to file their estimated income tax payments for 1999.

If taxpayers file the erroneous form, the payment still will be credited to them; however, there will be a slight delay in posting the payment to their account due to the manual correction necessary.

Form N-160, Label Postcard

- Center portion of postcard on "How To Get Forms and Instructions" reads, "*Note: CD-ROM has a nominal fee of \$5", should read:
**Note: CD-ROM has a nominal fee of \$8"

Form N-196

- Below the declaration, the following information is missing from the form:
"(Authorized Signature) (Title) (Date)"
Although this information is missing, the requirements as provided on line 8 of the instructions must still be followed. Form N-196 must be signed and dated and the authority to sign (title) identified.

(See Tax Form Corrections, Page 5)

Tax Form Corrections

(From Page 4)

Form N-20 Instructions

- Page 4, Line 9, paragraph 1, instructions reads, ". . . (up to \$17,500) . . .", should read: ". . . (up to \$18,500) . . ."

Schedule O (Form N-30)

- Line 2 reads, "Dividends from Schedule C, line 8", should read: "Dividends from Schedule C, line 9"
- Line 34 reads, "Total of lines 26 and 33", should read: "Total of lines 24 and 33"

Dual Rate Form TA-12

- Page 2, "GRAND TOTAL EXEMPTIONS and/or DEDUCTIONS (Enter here and on line 18, front page)", should read: "GRAND TOTAL EXEMPTIONS and/or DEDUCTIONS (Enter here and on line 20, front page)" ■

Upcoming Events

The Department will be holding its first workshop for 1999 sometime in May. The topics which will be covered at the workshop have not been finalized, but probably will include a discussion on the newly adopted intermediary services rules and the taxation of pensions. CPE credit for CPAs attending the workshop will be available.

The first Practitioners' Forum for 1999 is being scheduled for June. The Practitioners' Forum is an informal meeting with Director Ray Kamikawa and representatives from tax firms to discuss various matters, brainstorm ideas, raise questions, and resolve problems and tax issues. Audience participation and discussions are the key to a successful Forum. The Practitioners' Forum should not be confused with the workshops conducted by the Department, where presentations on various topics are made by Department personnel and for which education credits are available.

To have a registration form for the workshop or Practitioners' Forum 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 and mainland U.S. at 1-800-222-7572, and leave a message on the Forms by Mail voice mail system. ■

Recently Issued Tax Publications

The following is a list of the publications issued by the Department of Taxation from May 1998 through March 1999. Copies of these publications may be downloaded from the Department's website. With the exception of the Hawaii Administrative Rules, 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.

Copies of Administrative Rules are available for a fee (50¢ per copied page). To request a copy, mail your request to the Department of Taxation, Attention: Rules Office, P. O. Box 259, Honolulu, Hawaii, 96809-0259. Include your name, address, and telephone number; identify the rule (e.g., "intermediary services"); and provide a check payable to the "Director of Finance" in the amount specified below. The rules listed below also are available at the Department's website. To access a specific rule, go to the Announcement regarding the adoption of those rules and click on the link to the applicable rule (e.g., to access the intermediary services rules, go to Announcement No. 99-2 and click on the link to those rules).

Chapter 18-237 and Sections 18-238-1 and 18-238-2, HAR - Relating to the application of the general excise tax and use tax to the sale of tangible personal property by an out-of-state seller, including drop shipments. (\$10.50)

Section 18-235-38-06, HAR - Relating to the modification of the sales, property, and payroll factors in the apportionment formula of taxpayers engaged in multi-state radio or television broadcasting or publishing. (\$9.50)

Section 18-235-1, HAR - Relating to residency determinations, disabilities, and resident estates and resident trusts. (\$15.00)

Section 18-235-38-03, HAR - Relating to the inclusion in the sales factor of the apportionment formula, the net gain from the short term investment, reinvestment, or trading of intangible assets. (\$3.00)

Section 18-237-16.5-01 to 18-237-16.5-07, HAR - Relating to the application of the general excise tax to written real property leases and the sublease deduction. (\$9.00)

Section 18-237-13(6)-01 to 18-237-13(6)-09, HAR - Relating to the application of the general excise tax to intermediary services. (\$14.00)

Section 18-235-61-04, HAR - Relating to the exemption from withholding of income taxes on wages

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Recent Publications

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of qualifying nonresident employees. (\$2.50)

TIR No. 98-3 - Provides information regarding the 1998 Legislation on business development corporations.

TIR No. 98-4 - Provides guidance regarding the application of the transient accommodations tax and general excise tax to an operator of transient accommodations.

TIR No. 98-5 - Provides guidance regarding the general excise tax exemption for tangible personal property, including souvenirs and gift items, shipped out of the State.

TIR No. 98-6 - Provides guidance regarding the application of Hawaii's income tax and franchise tax laws to real estate investment trusts and their owners.

TIR No. 98-7 - Provides guidance to public service companies which change their accounting period from a calendar year to a fiscal year.

TIR No. 98-8 - Provides information on Act 247, SLH 1998, regarding the general excise tax exemption for tangible personal property imported into the State for resale at wholesale, and the application of Act 247 to drop shipments.

TIR No. 98-9 - Provides guidance regarding the application of the general excise tax to the gross income received from the sale of a service and contracting.

TIR No. 99-1 - Provides information on the filing of tax returns required by taxpayers who pay taxes by electronic funds transfer.

Announcement No. 98-7 - Informs taxpayers of the increase in the liquor tax rates.

Announcement No. 98-8 - Requesting suggestions for improving tax forms.

Announcement No. 98-9 - Informs taxpayers of the Hawaii Income Tax Law conformity to the Internal Revenue Code.

Announcement No. 98-10 - Announces the adoption of Hawaii Administrative Rules, relating to the application of the general excise tax and use tax to the sale of tangible personal property by an out-of-state seller, including drop shipments.

Announcement No. 98-11 - Informs taxpayers of the increase in the cigarette tax from 4 cents per cigarette to five cents per cigarette beginning July 1, 1998.

Announcement No. 98-12 - Requesting comments relating to the taxation of the telecommunications industry.

Announcement No. 98-13 - Informs taxpayers that beginning September 1, 1998, the cigarette and tobacco tax will be imposed on the sale, use, or possession of cigarettes and the sale of tobacco products by wholesalers and dealers to the United States.

Announcement No. 98-14 - Provides information on

Act 143, SLH 1998, which allows 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 the State.

Announcement No. 98-15 - Informs taxpayers that the Department of Taxation is postponing the September 1, 1998 effective date for the imposition of the cigarette and tobacco taxes on sales and gross proceeds of sales of cigarettes and tobacco products to the United States.

Announcement No. 98-16 - Provides information on Act 169, SLH 1998, which relieves the general contractor of liability for the general excise taxes on the contract amounts paid by the general contractor to a subcontractor.

Announcement No. 98-17 - Announces the adoption of Hawaii Administrative Rules, relating to the apportionment of income for multi-state radio and television broadcasters and publishers.

Announcement No. 98-18 - Provides information on Act 125, SLH 1998, which amends certain public service company tax provisions.

Announcement No. 98-19 - Announces the adoption of Hawaii Administrative Rules, relating to definitions involving residency determinations and persons with disabilities.

Announcement No. 98-20 - Announces the adoption of Hawaii Administrative Rules relating to the sales factor of the apportionment formula.

Announcement No. 98-21 - Provides information on Act 156, SLH 1998, which increases the transient accommodations tax (TAT) from 6 percent to 7.25 percent, creates a Hawaii Tourism Authority, and subjects timesharing to the TAT, effective January 1, 1999.

Announcement No. 98-22 - Requesting comments relating to the application of the general excise tax to sales to eating or drinking retailers.

Announcement No. 98-23 - Announces the adoption of Hawaii Administrative Rules, relating to the application of the general excise tax to written real property leases and the sublease deduction.

Announcement No. 98-24 - Informs taxpayers that Form G-37, General Excise Tax Exemption for Certified or Approved Housing Projects, was revised.

Announcement No. 99-1 - Provides a list of candidates for political office who have registered with the campaign spending commission.

Announcement No. 99-2 - Announces the adoption of Hawaii Administrative Rules, relating to the intermediary services rate.

Announcement No. 99-3 - A Listing of New and Obsolete/Retired Tax Forms, Instructions, and Schedules; Errors Found on Hawaii Tax Forms As of February 19, 1999.

Announcement No. 99-4 - Announces the adoption (See Recent Publications, Page 7)

Recent Publications

(From Page 6)

of Hawaii Administrative Rules, relating to the exemption from withholding of income taxes on wages of qualifying nonresident employees.

Tax Facts No. 98-2 - Provides general information about the public service company tax as it applies to motor carriers providing contract services for the transportation of freight or passengers on the public highways of the State.

Tax Facts No. 98-3 - Provides information relating to tax issues for Hawaii nonprofit organizations.

Tax Facts No. 98-4 - Provides information regarding the transient accommodations tax on time share occupancy from the time share interval owner's perspective. ■

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 cost recovery fees to selected goods and services, including installment agreements - sections 231-3.4 and 231-25.5, HRS. (Jayna Uyehara, 587-1553)
- Application of penalties and interest and the waiver of penalties and interest - sections 231-3 and 231-39, HRS. (Jayna Uyehara, 587-1553)

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. (Iris Kitamura, 587-1570)
- Application of the business entity classification rules under the check the box regulations to the Hawaii income tax. (Johnson Lau, 587-1562)
- Filing of composite returns. (Dana Oshiro-Viola, 587-1564)
- Withholding exemption for ministers. (Johnson Lau, 587-1562)

General Excise Tax Law

- Application of the general excise tax to interest income - section 237-3, HRS.
- Application of the general excise tax to prepaid telephone calling cards - section 237-13, HRS. (Jayna Uyehara, 587-1553)

- Application of the general excise tax to satellite broadcasters - section 237-13, HRS. (Jayna Uyehara, 587-1553)
- Application of the general excise tax to Internet service providers - section 237-13, HRS. (Jayna Uyehara, 587-1553)
- Use of resale certificates - section 237-13, HRS. (Dana Oshiro-Viola, 587-1564)
- Application of the general excise tax to the sale of gift certificates - section 237-13, HRS. (Iris Kitamura, 587-1570)
- Application of the general excise tax to employee leasing companies - section 237-13, HRS. (Johnson Lau, 587-1562)
- Income-splitting exemption for tour companies and tour packagers - section 237-18, HRS. (Grant Tanimoto, 587-1569)
- 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. (Marshall Dimond, 587-1533)
- Application of the motion picture credit and exemption. (Marshall Dimond, 587-1533)
- General excise tax licensing and tax clearance requirements of S corporations. (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.

Franchise Tax Law

- Application of the franchise tax to mortgage brokers, including sole proprietors and flow-through entities - section 241-3, HRS. (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. (Grant Tanimoto, 587-1569, Dana Oshiro-Viola, 587-1564)
- Exemption for certified or approved housing projects - section 237-29, HRS. (Marshall Dimond, 587-1533)

■

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

<http://www.state.hi.us/tax/tax.html>

OAHU DISTRICT OFFICE

Princess Ruth Keelikolani Building
830 Punchbowl Street
Honolulu, HI 96813-5094
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
FAX: 808-984-8522
TELEPHONE: 808-984-8500

HAWAII DISTRICT OFFICE

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

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TELEPHONE: 808-274-3456