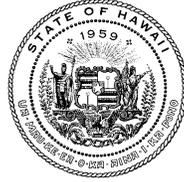


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July 31, 2018

MESSAGE FROM THE TAX PRACTITIONER PRIORITY OFFICE

Re: Message No. 2018-03 – Common questions and answers about updating an organization's partners, members, and corporate officers; authorization for third party access; and foreign taxpayers with ITIN.

The Department of Taxation (Department) has compiled this list of common questions and answers to help you serve your clients better.

Q: How can an organization update its partners, members, or corporate officers with the Department?

A: Submit Form BB-1, Basic Business Application, to the Department to update the organization's partners, members, or corporate officers. The updated BB-1 will authorize any partner, member, or corporate officer listed on the form to contact the Department regarding confidential tax issues. Form BB-1 may be submitted online at Hawaii Tax Online <https://hitax.hawaii.gov> using the taxpayer's logon.

Please note that you must also notify the Department of Commerce & Consumer Affairs (DCCA) of any changes to the organizations' partners, members, or corporate officers. The Department does not forward information from the updated BB-1 to the DCCA.

Q: How can I obtain authorization to act on behalf of a fiduciary, estate, or deceased taxpayer?

A: Submit a valid form N-848, Power of Attorney, to the Department and have the trustee, guardian, executor, or administrator sign on behalf of the taxpayer. The trustee, guardian, executor, or administrator must provide documentation (e.g., court order, trust or estate papers) establishing their status if they have not already done so.

Q: How can a trustee, guardian, executor, or administrator obtain authorization to act on behalf of a fiduciary, estate, or deceased taxpayer if they did not do so on the original Form BB-1, Basic Business Application?

A: Submit a valid Form N-848, Power of Attorney, and attach documentation (e.g., court order, trust or estate papers) establishing the person's status as a trustee, guardian, executor, or administrator. The trustee, guardian, executor, or administrator may sign on behalf of the

taxpayer on line 5 of the N-848.

Once authorized by the Department, the trustee, guardian, executor, or administrator may sign on behalf of the taxpayer, contact the Department to discuss confidential tax matters, and authorize third parties to act on behalf of the taxpayer.

Q: Can a foreign taxpayer add an Individual Taxpayer Identification Number (ITIN) to their tax business account with the Department?

A: Yes. Submit an updated Form BB-1, Basic Business Application. If the taxpayer previously submitted a license application (e.g., GE, TA, etc.) without providing the ITIN, the taxpayer may use Form BB-1 to add their ITIN.

Q: Why are my foreign clients' HARPTA filings and payments not matching up, even though they have an ITIN?

A: In some cases, HARPTA payments or returns may have not been applied to your client's account because the ITIN was not provided on the appropriate documents (e.g., N-288A, Income Tax Returns, etc.). If this has occurred, the taxpayer should provide their ITIN by responding to the Department's letter acknowledging the taxpayer's HARPTA payment.

Forms and other tax information may be downloaded from the Department's website at tax.hawaii.gov/forms/. Select forms may be submitted to the Department online using Hawaii Tax Online at <https://hitax.hawaii.gov>.

For additional information, please contact the Tax Practitioner Priority Office by phone at (808) 587-1684 or by email at TaxPractitionerSpecialist@hawaii.gov.