

**Form  
L-110**  
(REV. 2020)

**State of Hawaii – Department of Taxation**

**Electronic Filing or Payment Exemption Application**



Complete this form to request an exemption from the requirement to file electronically or to pay by Electronic Fund Transfer (EFT). An application **MUST** be submitted at least 30 days prior to the due date of a return or of an EFT.

**Taxpayer Information**

<input type="checkbox"/> FEIN <input type="checkbox"/> SSN	Taxpayer Name	Contact Phone Number	
Mailing Address	City	State	Zip Code

**Tax Type** – Check only those tax types for which an exemption is requested.

- |   |  |   |   |
|---|--|---|---|
| <input type="checkbox"/> Cigarette and Tobacco  | <input type="checkbox"/> Estate and Transfer | <input type="checkbox"/> General Excise         | <input type="checkbox"/> Rental Motor, Tour, & Car Sharing Vehicles |
| <input type="checkbox"/> Corporate Income       | <input type="checkbox"/> Franchise           | <input type="checkbox"/> Liquor                 | <input type="checkbox"/> Transient Accommodations                   |
| <input type="checkbox"/> Employer's Withholding | <input type="checkbox"/> Fuel                | <input type="checkbox"/> Public Service Company |   |

**Reason for Exemption** – Check the reason the waiver is being requested and attach any supporting information.

- No access to a device or computer  
 No Internet availability  
 Other — Explain in detail the specific reason:

**Declaration**

*I declare, under penalties set forth in section 231-36, HRS, that this application (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete application, made in good faith prepared in accordance with the provisions of Chapter 231, HRS, and the rules issued thereunder.*

*I further understand that if approved, this exemption from electronic filing or EFT requirements is to remain in effect for and including the date indicated below OR until I am notified in writing that the State of Hawaii Department of Taxation has withdrawn its approval for the exemption, whichever is earlier.*

Signature of Taxpayer or Duly Authorized Agent

Date

Printed Name

Title

**GENERAL INFORMATION**

Exemption requests cannot be applied retroactively. Once an exemption application is received and the review process is completed, a copy of the approved/denied application will be sent out in approximately ten (10) business days from the date of receipt. If approved, the exemption is valid for one year from the date of approval; the time period for the exemption will be stated on the approved application. Please keep a copy of this approved application in your records. Upon the expiration of the exemption period, a new exemption application must be submitted outlining the reason(s) why you are unable to comply with the mandate to file electronically or to pay by EFT.

must include a statement of the specific reason(s) why you are unable to comply with the requirements. Additional supporting documentation may be submitted along with the exemption application. Unwillingness, computer system failure, break in Internet coverage or failure to maintain Internet access would not be considered good cause for an exemption.

**WHERE TO FILE**

**Mail completed application to:**  
State of Hawaii – Department of Taxation  
Rules Office – Technical Section  
P.O. Box 259  
Honolulu, HI 96809-0259  
tax.technical.section@hawaii.gov  
Ph: 808.587.1577

**REASON FOR EXEMPTION**

You must show a good faith effort to comply with the e-file or EFT requirements before an exemption will be granted. The exemption application

**FOR DEPARTMENTAL USE ONLY**

The Department has reviewed this application for exemption from the mandate to file electronically or to pay by EFT for the above-named taxpayer. The application has been:

- Approved for the period **beginning** (mm-dd-yyyy) \_\_\_\_\_ and **ending** (mm-dd-yyyy) \_\_\_\_\_  
 Denied due to: \_\_\_\_\_

Date of Determination: \_\_\_\_\_

Reviewing Authority: \_\_\_\_\_

The Department of Taxation may waive the 2% penalty if noncompliance with the mandate to file electronically or to pay by EFT is due to reasonable cause and NOT due to neglect.