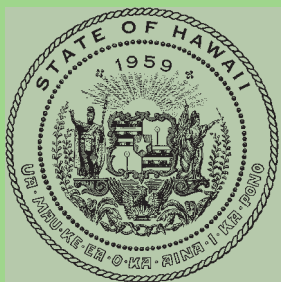


An Introduction to the Taxpayer Advocacy Program



**State of Hawaii
Department of Taxation**

Revised April 2025

1. What is the Taxpayer Advocacy Program?

The Taxpayer Advocacy Program is administered by the Department of Taxation (Department). This office may assist you to resolve your tax-related issues that cannot be resolved through normal channels after you have exhausted all means within the Department. This office also helps to ensure that every taxpayer is treated fairly and helps you understand your rights. Assistance is provided on a case-by-case basis.

2. When should I use the Taxpayer Advocacy Program?

Most tax problems are resolved promptly through regular contacts with the Department. However, if after several attempts you still have difficulty in resolving your problem, our office may be able to help you. Also see question 3.

3. Can the Taxpayer Advocate provide assistance for all of my tax issues?

No. The following are some situations in which the Taxpayer Advocate is unable to assist you:

- You have not attempted to resolve your matter by contacting the auditor, examiner, taxpayer services, or other appropriate department personnel.
- You have not used or refuse to use established administrative or formal appeal procedures to resolve the matter.
- You are appealing an assessment to the Board of Review or Tax Appeal Court.
- You are requesting suspension of the 30-day time period to appeal a final notice of assessment.
- You are requesting technical advice or confidential tax information.
- You are requesting a reversal of legal or technical tax determinations.
- You are questioning the constitutionality or legality of the tax system and tax laws.
- You are requesting innocent spouse relief.
- You are under investigation by the Criminal Investigation Unit.
- You are requesting an Offer in Compromise.

4. What are my responsibilities as a taxpayer?

You must first attempt to resolve your problem by contacting the appropriate department personnel (auditor, examiner, taxpayer services, etc.) and timely providing all documents and information requested. You must also use the administrative or formal appeal procedures available to you before seeking assistance from the Taxpayer Advocate.

5. Where is the Taxpayer Advocacy Office located?

We are located in the Department of Taxation at 830 Punchbowl Street, Rm. 221 (Keelikolani Bldg.), Honolulu, Hawaii.

6. How can I contact the Taxpayer Advocate?

You can reach our office by telephone at (808) 587-1791 or by email at **Taxpayer.Advocate@hawaii.gov**.

If you need to contact us, please have the following information ready:

- your name, social security number, federal employer identification number, and Hawaii Tax ID Number
- your address
- your daytime telephone number
- the date of the notice, correspondence, or action, the office involved, and the nature of the problem
- your previous attempts to resolve the problem, and the office(s) and person(s) contacted
- the tax period, tax year, and type of document involved, such as a tax return or assessment

If we are unavailable to answer the phone, you will be automatically connected to our voice mail. Leave a brief message with the date, time, your name, phone number, and a short description of your situation.

We will respond by mail to any questions received via email or fax because we do not send confidential tax information through email or fax.

You may mail all correspondence to the Taxpayer Advocacy Office, Department of Taxation, P.O. Box 259, Honolulu, HI, 96809-0259 or fax it to us at (808) 587-1560. Be sure to sign and date your letter. We will not be able to help you without proper authorization.

7. What is required if I want someone to represent me?

To authorize a person other than yourself to represent you, sign Hawaii tax documents on your behalf, or receive confidential tax information, you must send us a completed Form N-848, Power of Attorney. This form is required whether the designated representative is an immediate family member, close friend, or hired professional, such as a CPA or an attorney.

Note: Information can only be given to the extent of the authorization.

For More Information, Forms, Publications, & Assistance

Website: tax.hawaii.gov

OAHU DISTRICT OFFICE

Princess Ruth Keelikolani Building P.O. Box 259
830 Punchbowl Street Honolulu, HI 96809-0259
Honolulu, HI 96813-5094

Taxpayer Services Branch

Telephone: 808-587-4242
Toll-Free: 1-800-222-3229
Fax: 808-587-1488

Compliance Division

Telephone: 808-587-1611

Office Audit Branch

Telephone: 808-587-1644
FAX: 808-587-1633

Collections Branch

Telephone: 808-587-1600
Fax: 808-587-1720

MAUI DISTRICT OFFICE

State Office Building	Molokai
54 S. High Street, #208	35 Ala Malama Street, Room 101
Wailuku, HI 96793-2198	Kaunakakai, HI 96748
Telephone: 808-984-8500	Telephone: 808-553-5541
Fax: 808-984-8522	Fax: 808-553-9878

HAWAII DISTRICT OFFICE

State Office Building	State Office Building
75 Aupuni Street, #101	82-6130 Mamalahoa Hwy., #8
Hilo, HI 96720-4245	Captain Cook, HI 96704
Telephone: 808-974-6321	Telephone: 808-323-4597
Fax: 808-974-6300	Fax: 808-323-4599

KAUAI DISTRICT OFFICE

State Office Building	Telephone: 808-274-3456
3060 Eiwa Street, #105	Fax: 808-274-3461
Lihue, HI 96766-1889	

Regular office hours are Monday through Friday, except state holidays, as follow: 8:00 A.M. to 4:00 P.M.