



DEPARTMENT OF TAXATION
STATE OF HAWAII

July 7, 1982

TAX INFORMATION RELEASE No. 82-7

CONFIDENTIALITY OF TAX RETURNS AND INFORMATION IMPARTED
THEREIN - NET INCOME TAX AND GENERAL EXCISE TAX

This Tax Information Release is published to re-emphasize the confidential nature of tax returns and the information imparted in the returns.

There has been an increasing number of subpoenas duces tecum served upon the Department of Taxation requesting the production of net income and general excise tax returns and the disclosure of information imparted in the returns. All officers and employees of the Department are prohibited by law from making disclosure of any information imparted in any income or general excise tax return or to produce any copies of the returns for inspection and examination other than to the taxpayer, his authorized agent or to those persons who are specifically designated as persons to whom disclosure may be made. The proscriptions are contained in Section 235-116 (net income tax) and Section 237-34 (general excise tax). In light of the proscriptions, the Department of Taxation is prohibited from either making disclosures or to produce the returns in response to subpoenas duces tecum except to those persons who are expressly enumerated in the statutory provisions. Authorized agents of the taxpayer must present written authorizations specifying the type of tax (net income or general excise) and the tax year for which production or disclosure is being requested.

#