



STATE OF HAWAII  
**DEPARTMENT F TAXATION**  
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## TAX INFORMATION RELEASE

No. 92-1

RE: Extensions of Time for Filing Annual Returns of General Excise and Transient Accommodations Taxes

This Tax Information Release (TIR) supersedes TIR No. 80-2, dated January 21, 1980.

Effective immediately, the Department of Taxation will grant 3-month extensions of time for filing general excise tax and transient accommodations tax annual returns in place of the previously allowed 90-day extensions. A second 3-month extension may be requested, if needed, for a total allowable extension period of 6 months. Whether requesting an initial 3-month extension or a subsequent extension, the applicable extension form, Form G-39 for general excise tax or Form TA-8 for transient accommodations tax, must be filed. A valid and compelling reason for the extension must exist before the Department will approve an extension.

Unlike the procedure for extending the time for filing net income tax returns which provides for automatic extensions of 4 months for individuals and 6 months for corporations, the Department will not grant automatic extensions for the filing of a general excise tax or transient accommodations tax annual return. Taxpayers must request and receive approval for the first 3 month extension of time to file their general excise tax or transient accommodations tax annual return. If a second extension is needed, the taxpayer, again, must apply for, and receive approval of, the subsequent extension. In no event will the total extension period granted exceed 6 months.

  
RICHARD F. KAHLE, JR.  
Director of Taxation

HRS Sections Explained: 237-33 and 237D-7