

DAVID Y. IGE
GOVERNOR

JOSH GREEN M.D.
LT. GOVERNOR



ISAAC W. CHOY
DIRECTOR OF TAXATION

STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1577
FAX NO: (808) 587-1584

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DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2022-01

RE: Notice to revoke tax licenses due to abandonment

Hawaii Administrative Rules section 18-231-3-14.17 enables the Department of Taxation (Department) to revoke tax licenses due to abandonment. Before revoking a tax license, the Department is required to post a notice of intent to revoke on its website for at least forty-five days.

Accordingly, this Tax Announcement serves as notice that the Department will post a searchable list of abandoned licenses on its website from May 16, 2022 through June 30, 2022. In order to determine whether a license is set to be revoked, license holders may use the Tax License Search available on the Department's website (<https://tax.hawaii.gov/eservices>). The far-right column labeled "Account Status" will indicate the status of a tax license.

Licenses with a "Pending Revoke" account status indicates that periodic or annual returns have not been received for at least five years and that the Department will be revoking the license due to abandonment on July 1, 2022.¹

If a license holder wants to retain a "Pending Revoke" status tax license, the license holder must file the delinquent tax returns or submit a petition by writing a letter to the Director of Taxation explaining why revocation should not occur by June 30, 2022.

If a license holder does not want to retain a "Pending Revoke" status tax license, no action is needed. The tax license will automatically be revoked after June 30, 2022.

It is important to note that the obligation to pay taxes due remains regardless of whether a license is revoked due to abandonment or otherwise closed. The status of a tax license has no effect on liability for payment of taxes, fees, penalties, or interest accrued or imposed; tax delinquencies must be paid.

ISAAC W. CHOY
Director of Taxation

¹ Licenses with an "Open" status are not set to be revoked. Licenses with a "Closed" account status have either been closed by the license holder or revoked.