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STATE OF HAWAII
DEPARTMENT OF TAXATION

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April 8, 2026

**DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2026-03
(AMENDED)**

RE: Income Tax Relief for Taxpayers Affected by the March 2026 Kona Low Weather Event

As a result of the March 2026 Kona Low event which occurred throughout the State between March 10, 2026, and March 23, 2026, Governor Josh Green signed several proclamations, declaring the Kona Low event an emergency or disaster in accordance with section 127A-14, Hawaii Revised Statutes (HRS).

With the approaching State income tax deadline of April 20, 2026, the Department of Taxation (the "Department") recognizes that taxpayers affected by the March 2026 Kona Low event (the "disaster") may be unable to timely file their State income tax returns and make timely tax payments. Accordingly, the Department will consider requests by taxpayers adversely affected by the disaster to waive penalties and interest for failure to timely file returns and failure to timely pay income taxes for the period of April 20, 2026, to July 20, 2026, on a case-by-case basis. Taxpayers entitled to relief will have until July 20, 2026, to file State income tax returns and make income tax payments without penalties and interest.

A. Scope of State Income Tax Disaster Relief

For taxpayers entitled to relief, the Department will waive penalties and interest for the period April 20, 2026, to July 20, 2026, for those who fail to timely file the following State income tax returns for tax year 2025, or fail to make timely payment in connection with the following tax returns for tax year 2025:

1. Form N-11, Individual Income Tax Return (Resident)
2. Form N-15, Individual Income Tax Return (Nonresident and Part-Year Resident)
3. Form N-20, Partnership Income Tax Return
4. Form N-30, Corporation Income Tax Return
5. Form N-35, S Corporation Income Tax Return
6. Form N-40, Fiduciary Income Tax Return
7. Form N-70NP, Exempt Organization Business Income Tax Return

B. Filing Instructions to Request Disaster Relief

Affected taxpayers may request a waiver of late file and/or late pay penalties and interest by completing and filing Form L-115, Tax Relief Request for State Declared Disasters. The Department will accept Form L-115 until July 20, 2026, but taxpayers are urged to file their request as soon as possible.

To ensure timely and accurate processing, the Department recommends that affected taxpayers file Form L-115 electronically via Hawaii Tax Online (HTO), <https://hitax.hawaii.gov>. Beginning on April 9, 2026, Form L-115 will be available for electronic filing via HTO by selecting "2026 Disaster Relief Request." If you have questions regarding electronically filing, please contact Taxpayer Services at 808-587-4242 or by email at taxpayer.services@hawaii.gov.

Affected taxpayers who are unable to electronically file Form L-115 may mail it to the address listed below, or deliver it to their local district office. Office locations are available at: <https://tax.hawaii.gov/contact>.

Mail Form L-115 to:

Hawai'i Department of Taxation
Tax Relief Request
P.O. Box 259
Honolulu, HI 96809-0259

Form L-115 must be properly completed before filing with the Department. Taxpayers must mark an applicable checkbox that describes the reason(s) for their request, and must also include a brief, but clear statement (in the space provided on the form) explaining how the disaster adversely affected their ability to meet their tax obligations. The completed form L-115 must be dated and signed by the taxpayer under penalty of perjury (for business taxpayers, the form must be signed by an officer, partner, member, or authorized agent).

After filing Form L-115, taxpayers must file their tax return and pay any taxes owed no later than **July 20, 2026**. Late file and late payment penalties and interest will begin accruing for returns filed or payments made after July 20, 2026.

Please be advised that a waiver will not be preauthorized or pre-approved. The Department will notify the taxpayer if additional information is needed after their Form L-115 has been filed.

C. Effect of Relief on Deadlines, Extensions, and Lookback Period

The Department notes that the relief described in this Announcement consists of a waiver of penalties and interest; it is not an extension of the deadline to file returns or pay taxes. For tax year 2025, the due date prescribed for the filing of the return, deadline to pay tax, and deadline to pay the properly estimated tax liability to qualify for an automatic six-month extension to file, is

April 20, 2026, or the twentieth day of the fourth month following the close of the taxable year for fiscal-year filers. The deadline is not extended to July 20, 2026, for any purpose, including but not limited to the calculation of the lookback period used to determine eligibility to claim a credit or refund under section 235-111, HRS.

D. Tax Forms and Questions

Tax forms and information are available on the Department's website at tax.hawaii.gov. A FAQ section is available at <https://tax.hawaii.gov/2026KonaLow>.

For all inquiries relating to relief for taxpayers affected by the March 2026 Kona Low event, please contact the Technical Section at 808-587-1577, or by email at tax.technical.section@hawaii.gov.

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