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DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2026-04

RE: Extended Waiver Period for Taxpayers Affected by the March 2026 Kona Low Weather Event

This Announcement supplements Department of Taxation Announcement No. 2026-03 (Amended), issued on April 8, 2026, in which the Department of Taxation ("Department") announced that it would consider requests by taxpayers adversely affected by the March 2026 Kona Low event (the "disaster") to waive penalties and interest for failure to timely file returns and failure to timely pay income taxes for the period April 20, 2026, to July 20, 2026.

On April 15, 2026, the Federal Emergency Management Agency (FEMA) announced that the President of the United States approved a Major Disaster Declaration for the state of Hawai'i. The Internal Revenue Service (IRS) recently updated its announcement to confirm it would be extending certain federal tax deadlines to August 20, 2026, for taxpayers affected by the disaster.

In line with the federal extension to August 20, 2026, the Department will be extending the period for which it will waive penalties and interest for failure to timely file State income tax returns and failure to timely pay income taxes, to August 20, 2026.

Taxpayers who previously filed a request for waiver of penalties and interest for the March 2026 Kona Low event *do not need to file a new request* for the extended waiver period.

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 August 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 August 20, 2026, but taxpayers are urged to file their request as soon as possible.

Taxpayers who previously filed Form L-115 to request a waiver of penalties and interest for the March 2026 Kona Low event *do not* need to file a new Form L-115 to request a waiver to August 20, 2026. The Department will automatically consider any previously filed Form L-115 for the March 2026 Kona Low event as a request for waiver of penalties and interest for the period April 20, 2026, to August 20, 2026.

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>, 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 **August 20, 2026**. Late file and late payment penalties and interest will begin accruing for returns filed or payments made after August 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 August 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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