JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR

GARY S. SUGANUMA
DIRECTOR OF TAXATION

KRISTEN ROSS SAKAMOTO
DEPUTY DIRECTOR

STATE OF HAWAI'I
DEPARTMENT OF TAXATION
Ka 'Oihana 'Auhau
P.O. BOX 259
HONOLULU, HAWAI'I 96809
PHONE NO: (808) 587-1530
FAX NO: (808) 587-1584

August 20, 2026

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2026-07

RE: Tax Relief for Taxpayers Affected by Hurricane Lala

The Department of Taxation (the "Department") recognizes that taxpayers affected by Hurricane Lala may be unable to file their tax returns timely and make tax payments on time. Accordingly, the Department will consider requests from taxpayers adversely affected by Hurricane Lala to waive penalties and interest for failure to timely file State returns, and failure to timely pay taxes, as outlined in Sections A and B below, on a case-by-case basis. Eligible taxpayers will have until October 20, 2026, to file State tax returns and make tax payments without penalties and interest.

Note: If a taxpayer previously requested relief for the March 2026 Kona Low, and Hurricane Lala has caused additional impacts, the taxpayer *must* file a new, separate request for Hurricane Lala relief, as specified below.

A. <u>Scope of State Income Tax Disaster Relief</u>

For eligible taxpayers, the Department will waive penalties and interest for the period of August 20, 2026, to October 20, 2026, for those who do not file the following State income tax returns for tax year 2025 on time, or do not 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

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 October 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.

B. <u>Scope of General Excise and Transient Accommodations Tax Disaster Relief</u>

For eligible taxpayers, the Department will waive penalties and interest for the period of August 20, 2026, to October 20, 2026, for those who do not timely file general excise/use tax or transient accommodations tax returns or do not make timely payment in connection with the following tax returns for July 2026, and August 2026 tax periods:

1. Form G-45, General Excise/Use Tax Return
2. Form TA-1, Transient Accommodations Tax Return

C. <u>Instructions to Request Disaster Relief</u>

Affected taxpayers must request a waiver of late file and/or late pay penalties and interest by completing and filing Form L-115A, Tax Relief Request for State Declared Disasters – Hurricane Lala.

Note: Please be advised that Form L-115A has *not* yet been released; however, it will be posted and made available for electronic filing (and by paper, if necessary) soon. Taxpayers are encouraged to check the Department's website regularly for updates and the availability of the form.

To ensure timely and accurate processing, the Department recommends that all affected taxpayers file Form L-115A electronically via Hawai'i Tax Online (HTO), https://hitax.hawaii.gov by selecting "2026 Disaster Relief Request."

Taxpayers who are required to electronically file their returns and make payments must also electronically file Form L-115A via HTO.

If you have questions regarding electronic filing, please contact Taxpayer Services at 808-587-4242 or by email at taxpayer.services@hawaii.gov.

Any affected taxpayer who is unable to electronically file Form L-115A 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.

<u>Mail Form L-115A to:</u>
Hawaiʻi Department of Taxation
Tax Relief Request
P.O. Box 259
Honolulu, HI 96809-0259

To ensure proper completion of Form L-115A taxpayers should ensure that all applicable sections are completed, including:

1. The checkbox that describes the reason(s) for the request;
2. A clear and concise statement (in the space provided on the form) explaining how Hurricane Lala adversely affected their ability to meet their tax obligations; and
3. Date and signature of the taxpayer (business taxpayers must have the form signed by an officer, partner, member, or authorized agent).

After filing Form L-115A, taxpayers must file their tax return and pay any taxes due no later than October 20, 2026. Penalties and interest will accrue on returns or payments made after that date.

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

D. <u>Tax Forms and Questions</u>

Tax information is available on the Department's website at https://tax.hawaii.gov, along with tax forms and Form L-115A once published.

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

GARY S. SUGANUMA
Director of Taxation