

Department of Taxation
INTEROFFICE MEMORANDUM

TO: Gary S. Sukanuma
Director of Taxation

VIA: Regina W. Yuen 
Tax Compliance Division Administration

Concepcion Balisacan 
Kauai District Tax Manager

Joanne T. Simao 
DTCA III

FROM: Maria Victoria Longboy 
DTCA II

RE: Preliminary Acceptance of Offer in Compromise – Rosalie Kaohelauii

DATE: 9/26/2025

The Compliance Division requests your preliminary acceptance of the compromise offer submitted by the Kauai District Tax Office pertaining to taxpayer. Attached for your review is the narrative summary for the compromise offer.

Upon receipt of your preliminary approval, the division will forward the following information to the Information Technology Services Office (ITSO) to be added to the department's website.

Name of taxpayer(s):	Rosalie Kaohelauii
Tax type(s):	General Excise
Tax amount assessed:	\$ 21,182.04
Penalties assessed:	\$ 10,118.09
Interest assessed:	\$ 23,162.70
Total amount owed:	\$ 54,512.83
Settlement amount:	\$ 1,500.00
Actual payment(s) made & date(s)	\$ 300.00 9/11/2025

Reason for compromise: There exists doubt as to the collectability due to the financial condition of the taxpayer. The amount offered is deemed to be more than what could be collected from the taxpayer over a reasonable period of time.

Please indicate your acceptance or rejection by checking one of the boxes below.

☒ ACCEPT OFFER ☐ REJECT OFFER

Signature & date: _____



10/21/2025