



Hawaii Tax News

Administering the tax laws for the State of Hawaii in a consistent, uniform, and fair manner

Volume 5, Number 4

State of Hawaii • Department of Taxation

WINTER 2001

Third Special Session Tax Legislation

On November 2, 2001, Governor Cayetano signed into law three tax bills passed during the Third Special Session of the 2001 Legislature. The full text of these and other measures introduced during the special session are available on the Hawaii State Legislature website at www.capitol.hawaii.gov.

Act 8 (S.B. 5)

Relating to Filing Thresholds for Certain Taxes

Increases the filing thresholds for general excise/use, withholding, transient accommodations, and rental motor vehicle and tour vehicle surcharge tax periodic returns. General excise, transient accommodations, and rental motor vehicle and tour vehicle surcharge tax returns may be filed semiannually if the taxpayer's tax liability for the year does not exceed \$2,000 and quarterly if the taxpayer's tax liability does not exceed \$4,000. Quarterly withholding tax returns may be filed if the employer's tax liability for the year does not exceed \$5,000. Act 8 is generally applicable to periods beginning on or after October 1, 2001. (See Department of Taxation Announcement No. 2001-19.)

Act 9 (S.B. 6)

Relating to Taxation of Transportation Service Providers

Imposes the general excise tax instead of the public service company tax on transportation service providers. This Act contains transition provisions for gross income received on or after October 1, 2001. (See Department of Taxation Announcement No. 2001-21.)

Act 10 (S.B. 8, S.D. 2)

Relating to Income Tax Credits

Provides a new nonrefundable residential construction and remodeling income tax credit of 4% of the costs incurred before July 1, 2002, up to a maximum of \$250,000 in the aggregate for each unit. This credit would be applicable for taxable years beginning after December 31, 2000, but not to taxable years beginning after December 31, 2003.

Act 10 also amends the existing hotel construction and remodeling income tax credit (§235-110.4, Hawaii Revised Statutes) to increase the allowable credit from 4% to 10% on construction or renovation costs incurred on or after November 2, 2001 (enactment date) and

before July 1, 2003, and to change the credit from a refundable to a nonrefundable credit. These changes to the hotel construction and remodeling income tax credit will be repealed on June 30, 2003. The credit will then revert to the original 4% refundable credit and continue to be available in subsequent years, but not for taxable years beginning after December 31, 2005. (See Department of Taxation Announcement No. 2001-20.)

Expanded Internet Filing

The following tax forms will be available in early 2002 for e-filing via the State Internet Portal at www.eHawaiiGov.org: Form N-13, Individual Income Tax Return (Resident Short Form), Form G-49, General Excise/Use Tax Annual Return and Reconciliation, and Form TA-2, Transient Accommodations Tax Annual Return and Reconciliation. Currently available for e-filing are the following:

- **Tax returns** - Form G-45, GE Period Return; Form HW-14, WH Period Return; and Form TA-1, TA Period Return
 - **Estimated tax forms** - Forms N-1 (Individual); N-3
- See Internet Filing, Page 2

IN THIS ISSUE

Third Special Session Tax Legislation	1
Expanded Internet Filing	1
The Direct Line	2
Joint Federal/State Electronic Filing	2
Failure to File Notices	3
General Excise/Use Tax Deferred Payment	3
Lower Tax Rates For 2002	4
Revised Booklet A, Employer's Tax Guide	4
Changes to 2001 Tax Forms	4
Year-End Workshops	5
Order the 2001 Tax Information CD	5
Recently Issued Tax Publications	5
Pending Tax Publications	6
First Quarter State Tax Collections	7

The Direct Line ☎

By Director Marie Y. Okamura



The tragic events of September 11, 2001 are still fresh in our hearts as we bring this year to a close. We are now faced with the economic aftershocks even as we adjust to the new "normal."

The Hawaii State Legislature met in an unprecedented third Special Session in late October. Three new tax acts were passed and are discussed on page 1. The Department also responded with

two new payment plans to assist sole proprietors and single member limited liability companies that report their activities on Schedule C of the individual net income tax return. For more details on the payment plans, see page 3.

We did have reason to celebrate as we expanded our Internet filing and payment offerings. The enhanced registration, payment options and full list of tax documents and returns that are now offered are featured on page 1.

We look forward to 2002 and to our continuing partnership in making meaningful changes happen.

Internet Filing

(From Page 1)

(Corporation); and N-5 (Estates/Trusts)

- **Extension forms** - Forms N-100 (Partnership); N-101A (Individual); N-301 (Corporation); G-39; HW-26; RV-7; and TA-8
- **Applications** - Form A-6, Tax Clearance; and Form G-5, GE Application for a One-Time Event

Our electronic filing program also was recently upgraded to better serve your needs. Some of the many upgrades you'll notice are the following:

- Enhanced registration profile resulting in more pre-filled entries (i.e., information you don't need to type in when e-filing forms) and lists of available forms custom-tailored for each taxpayer;
- Delinquent general excise, withholding, transient accommodations, and rental motor vehicle and tour vehicle surcharge tax bill payments;
- Increase in the maximum payment to \$250,000;
- Option to pay by Visa® or Mastercard® credit cards;
- And much more!

There is a \$2.50 fee for each transaction involving a payment; there is no fee if there is no payment. If you choose to pay by credit card, a credit card processing fee also will be passed on to you. Information about credit card processing fees can be obtained by calling the Hawaii Information Consortium at 808-587-4220.

For more information, call our E-filing unit at 808-587-1692, or e-mail them at efile@tax.state.hi.us.

Joint Federal/State Electronic Filing

Our Joint Federal/State Electronic Filing (JELF) Program was successfully implemented during the 2001 filing season with a total of 23,511 Form N-11 tax returns being filed electronically. For the 2002 filing season, we have expanded the attachments that may be filed with Form N-11 to include Form W-2, Wage and Tax Statement; Form W-2G, Certain Gambling Winnings; Form 1099G, Certain Government and Qualified State Tuition Program Payments; Form 1099R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.; Form N-158, Investment Interest Expense Deduction; Form N-210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts; Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More than \$1,000; and Schedule X, Tax Credits for Hawaii Residents.

To participate in the JELF Program, tax preparers first must be accepted by the Internal Revenue Service

See JELF Program, Page 3



The Hawaii Tax News is a publication of the State of Hawaii, Department of Taxation.

Director: Marie Y. Okamura
 Editor: Lynne Kuroda
 Address: Princess Ruth Keelikolani Building
 830 Punchbowl Street, Room 124
 Honolulu, HI 96813-5094
 Telephone: 808-587-1577
 Fax: 808-587-1584
 E-mail: Technical_Section@tax.state.hi.us
 Website: www.state.hi.us/tax
 Forms By
 Fax/Mail: 808-587-7572
 Toll-Free 1-800-222-7572
 Consumer Dial: 808-587-1234, code 7700

JELF Program

(From Page 2)

(IRS) Electronic Filing Program by filing federal Form 8633. Tax preparers and transmitters accepted into the IRS program are accepted into Hawaii's program. There is no separate application to file. Individuals who want to file their own tax return electronically should go to www.state.hi.us/tax/ebiz.html and look for the link to "approved software developer listing" to find a software they can use.

For more information, call our E-filing unit at 808-587-1692, or e-mail them at e-file@tax.state.hi.us.

Failure to File Notices

Our Department has been sending out a large number of notices to inform the recipients that our records show that their general excise, withholding, transient accommodations, and/or rental motor vehicle and tour vehicle tax annual returns have not been filed for one or more years.

The failure to file process is not something new. Annual returns are required by statute and we have always pursued nonfiled annual returns. However, in June 2000, we automated the failure to file notification process and expanded the program in March 2001.

If you receive a notice of nonfiled returns, file the missing returns as soon as possible. We send out two failure to file notices: a First Notice and a Final Notice. Each notice lists the tax types and the tax years for which annual returns have not been filed.

If you receive a nonfiler notice and have evidence that you filed the returns requested, contact the Department to discuss your specific situation.

If the information needed to complete the annual returns is missing or incomplete, we suggest the following:

- If you filed all of the periodic returns, you may be able to complete the annual return based on the information reported on those periodic returns. If copies of the periodic returns are unavailable, contact the Department for information regarding payments made for the missing years.
- If some or all of your periodic returns were not filed, you may be able to obtain the needed information from income tax returns filed with the Internal Revenue Service or the Department of Taxation.
- If the annual returns were not filed because the business no longer exists, a responsible party should

file the cancellation form, Form GEW-TA-RV-1.

If you fail to file the missing annual returns, we will review your account and, where appropriate, make a proposed assessment based on the best available information. For information on appealing a notice of assessment, see Tax Facts No. 2001-1, "Hawaii Tax Appeals."

For further information and assistance, contact the Department (contact information is provided on the notices). Annual returns, Form GEW-TA-RV-1, and Tax Facts No. 2001-1 are available on our website at www.state.hi.us/tax, at any district tax office, or by calling our 24-hour forms by fax/mail line at 808-587-7572, or toll-free at 1-800-222-7572.

General Excise/Use Tax Deferred Payment

The Department of Taxation is offering a General Excise/Use Tax Deferred Payment Plan Program to assist businesses directly affected by the events of September 11, 2001.

In general, sole proprietors and single-member LLCs that report their business income on Schedule C or C-EZ of the federal Form 1040 may defer the general excise and use taxes due on returns for the September 2001 through December 2001 periods if they:

- Have suffered at least a 25% decline in gross revenue;
- Have filed returns for all tax types and timely paid all taxes due; and
- Continue to timely file returns for all tax types and timely pay the taxes owed.

The plan offers qualifying taxpayers two new payment plan options.

Zero Interest Payment Plan – No penalty or interest is assessed if 25% of the tax due is paid at the time the general excise tax return is filed. The remaining amount is paid in equal installments over the following three months.

Special Interest Payment Plan – No penalty is assessed, but interest of 5% per annum (interest is usually 8% per annum) is assessed if 1/7th of the tax due is paid at the time the general excise tax return is filed. The remaining amount is paid in equal installments over the following six months.

The \$50 processing fee will be waived for both plans.

To apply, complete Form G-100, General Excise/Use Tax Deferred Payment Plan Request. Attach the completed form to the front of the tax return and submit with the required payment to the Oahu Collection

See Deferred Payment, Page 4

Deferred Payment

(From Page 3)

Branch by the due date of the return.

Form G-100 may be obtained at any district tax office, by calling our 24-hour forms by fax/mail line at 808-587-7572 (toll-free at 1-800-222-7572), or on our website at www.state.hi.us/tax (select "What's New @ Tax"). For more information, call us at 808-587-4242 (toll-free at 1-800-222-3229).

Lower Tax Rates For 2002

Beginning January 1, 2002, the following tax rates go into effect:

- Income tax rates for individuals are reduced across the board, with the top rate dropping from 8.5% to 8.25%.
- The phased-in general excise tax deduction factor for qualifying sublease transactions is increasing from 0.5 to 0.625 for an effective rate of 1.5%.
- The phased-in general excise tax deduction factor for business-to-business transactions eligible for pyramiding relief under Act 71, Session Laws of Hawaii 1999, and Act 198, Session Laws of Hawaii 2000, is increasing from 0.250 to 0.375 for an effective rate of 2.5%.
- The public service company tax rate on sales of telecommunications services by a public utility to an interstate telecommunications provider for resale is dropping from 5.0% to 4.5%.

Revised Booklet A, Employer's Tax Guide

Booklet A, Employer's Tax Guide, was revised to reflect the new wage withholding rates that will be in effect from January 1, 2002. The revised Booklet A was mailed to all registered employers in late December. Employers should use this booklet beginning in January 2002. Employees may need to complete a new Form HW-4 to adjust their withholding exemptions.

Beginning January 2002, the revised Booklet A and Form HW-4 will be available on our website at www.state.hi.us/tax, at any district tax office, or by

calling our 24-hour forms by fax/mail line at 808-587-7572, or toll-free at 1-800-222-7572.

Changes to 2001 Tax Forms

Hawaii tax forms have been revised for 2001 to reflect recent tax law changes. The following is a summary of some of the changes to the individual income tax forms, new forms for 2001, and forms which are now obsolete.

Form Modifications

Form N-11, Individual Income Tax Return (Resident Filing Federal Return)

- Lines for all nonrefundable tax credits were deleted and replaced with a single line for the total nonrefundable tax credits amount. The tax credits which were deleted are summarized on Schedule CR, Schedule of Tax Credits.
- Lines for all refundable tax credits (except for tax credits claimed on Schedule X and the credit for child passenger restraint system(s)) were deleted and replaced with a single line for the total refundable tax credits amount. The tax credits which were deleted are summarized on Schedule CR, Schedule of Tax Credits.

Form N-15, Nonresident and Part-Year Resident Tax Return

- Income tax withholding from Form N-4 will be reported on line 44 (income tax withheld) instead of on line 45 (estimated tax payments). Also, Copy D of Form N-4 must be attached to Form N-15.

All individual income tax returns

- A line was added for the \$1 general income tax credit.
- A line and check box was added for the contribution to the Hawaii School-Level Minor Repairs and Maintenance Special Fund. Individual taxpayers will be able to designate \$2 of their refund (\$4 if married filing a joint return) to go to this fund. Unlike the current check-off for the Hawaii Election Campaign Fund, designating an amount for the Hawaii School-Level Minor Repairs and Maintenance Special Fund will reduce the taxpayer's refund. Once made, the designation cannot be revoked.
- The check box to allow a limited power of attorney to the paid preparer of the return was replaced with a check box to allow a limited power of attorney to a third party designee. The limited power of attorney applies to questions that may arise during the

See Tax Forms Changes, Page 5

Tax Forms Changes

(From Page 4)

processing of the tax return.

- A line was added to report the proceeds from the sale of a qualified high technology business' net operating loss. (Note: This line was not added to Form N-13.)

Schedule CR, Schedule of Tax Credits

- Lines were added for the following new tax credits:
 - Technology Infrastructure Renovation Tax Credit
 - Credit for School Repair and Maintenance
 - Residential Construction and Remodeling Tax Credit
 - Drought Mitigating Water Storage Facility Income Tax Credit

New Forms

- Form G-6S, Application For Exemption From General Excise Taxes (Short Form)
- Form G-65, Disability Deduction Worksheet
- Schedules O and P (Form N-20), Allocation and Apportionment of Income
- Form N-319, Tax Credit for Research Activities
- Form N-322, Application for a Qualified High Technology Business (QHTB) to Sell its Unused Net Operating Loss (NOL) Carryover
- Form N-326, Technology Infrastructure Renovation Tax Credit
- Form N-328, Drought Mitigating Water Storage Facility Tax Credit
- Form N-330, Credit for School Repair and Maintenance
- Form N-332, Residential Construction and Remodeling Tax Credit

Obsolete Forms

- Form N-857, Physician's or Optometrist's Certified Report on Eye or Hearing Examination or Disability for Tax Exemption Purposes - Physician's certification is now included on Form N-172.

Year-End Workshops

The Department held its year-end workshops throughout December on Oahu, Maui, Hawaii, and Kauai. For the first time, two workshops were held on Hawaii - one in Hilo and the other in Kona. Also, for the second time this year, two workshops were held on Oahu - one in Honolulu and the other in the Leeward

area. The Kona workshop on Hawaii and the Leeward workshop on Oahu are being held on a trial basis to see if there is sufficient interest to warrant future workshops in those areas.

The full-day workshops held on Oahu included morning presentations on legislation from the 2001 third special session, capital goods excise tax credit task force, criminal investigations, 2001 tax forms update, and filing returns via the Internet. The afternoon featured breakout sessions on HARPTA, pyramiding relief, joint IRS/State e-filing, high technology tax incentives, and a roundtable discussion with Department personnel. The morning portion of the Oahu workshops were presented at the half-day workshops on the neighbor islands.

Order the 2001 Tax Information CD

The Department is now accepting orders for the 2001 Tax Information CD. Based on the results from a survey sent to our CD users, the 2001 CD will include Tax Information Releases, Announcements, Tax Facts, brochures, 2001 tax forms, business registration forms, and employer's reporting forms. All forms will have writable fields.

Order forms are available on our website at www.state.hi.us/tax, at any district tax office, or by calling our 24-hour forms by fax/mail line at 808-587-7572, or toll-free at 1-800-222-7572. The 2001 CD costs \$10 and will be mailed to you when it becomes available in January. Persons who attended our year-end workshop may purchase the 2001 CD at a discounted price of \$5.

Recently Issued Tax Publications

The following is a list of the publications issued by the Department of Taxation from June 2001 through December 2001. Copies of these publications may be obtained from our website at www.state.hi.us/tax, from any district tax office, or by mail through our 24-hour forms by fax/mail line at 808-587-7572 (toll-free at 1-800-222-7572).

TIR No. 2001-2 - Discusses the Director of Taxation's authority to exempt, exclude, or apportion the value of imported property, services, or contracting

See Recent Publications, Page 6

Recent Publications

(From Page 5)

for use tax purposes; use tax exemptions for imported services and contracting; and the use tax credit for taxes paid to another state.

Announcement No. 2001-10 - Provides information on Act 143, SLH 2001, which encourages the use of alternative fuels by reducing the fuel tax to reflect the energy content of alternative fuels.

Announcement No. 2001-11 - Provides information on Act 164, SLH 2001, which clarifies that the general excise tax wholesale rate of ½ percent applies comparably to sales made to aquacultural and agricultural producers and cooperatives.

Announcement No. 2001-12 - Provides information on Act 210, SLH 2001, which excludes from the general excise tax amounts received as rent for the rental or leasing of aircraft or aircraft engines used by the renter or lessee for interstate air transportation and exempts from the use tax, the importation and use of aircraft or aircraft engines by a renter or lessee for interstate air transportation.

Announcement No. 2001-13 - Provides information on Act 199, SLH 2001, which conforms the Hawaii income tax law with the amendments to the operative sections of the Internal Revenue Code.

Announcement No. 2001-14 - Provides information on Act 221, SLH 2001, which expands and clarifies prior tax incentives for technical businesses and provides additional tax incentives for technical and non-technical businesses.

Announcement No. 2001-14 (Revised) - Corrects a typographical error in the discussion regarding the high technology business investment tax credit in Announcement No. 2001-14.

Announcement No. 2001-15 - Provides information on Act 270, SLH 2001, which clarifies the cigarette tax stamping law.

Announcement No. 2001-16 - Provides information on Act 272, SLH 2001, which requires each electric utility company that sells electricity for consumption in the State to establish renewable energy portfolio standard goals and provides net energy metering for electric utility customers operating an "eligible customer-generator" with a capacity of not more than 10 kilowatts.

Announcement No. 2001-17 - Provides information on Act 293, SLH 2001, which provides a 4% refundable income tax credit for the construction of new drought mitigation water storage facilities, or the repair or reconstruction of existing water storage facilities.

Announcement No. 2001-18 - Provides information on Act 309, SLH 2001, which provides a nonrefundable

income tax credit for contributions of in-kind services for the repair and maintenance of Hawaii's public schools.

Announcement No. 2001-19 - Provides information on Act 8, Third Special SLH 2001, which increases the filing thresholds for taxpayers filing withholding, general excise/use, transient accommodations, and rental motor vehicle and tour vehicle surcharge tax returns.

Announcement No. 2001-20 - Provides information on Act 10, Third Special SLH 2001, which provides a 4% nonrefundable residential construction and remodeling income tax credit, and amends the hotel construction and remodeling income tax credit to change it to a 10% nonrefundable credit for a limited time.

Announcement No. 2001-21 - Provides information on Act 9, Third Special SLH 2001, which converts certain transportation service providers who are subject to the public service company tax to the general excise tax.

Announcement No. 2001-22 - Announces the adoption of the IRS optional standard mileage rates for 2002.

Digest of Tax Measures - Enacted by the State of Hawaii, Twenty-first Legislature, Regular Session of 2001.

Pending Tax Publications

The following is a list of the Department's tax projects in progress, and the name and telephone number of the staff member assigned to the project.

Administration of Taxes

- Application of penalties and interest and the waiver of penalties and interest - sections 231-3 and 231-39, HRS.
- Clarify the application of the penalty for failure to pay tax after timely filing a return (section 231-39(b)(3), HRS) where a corporation files an extension for a return and remits taxes with the return.

Income Tax Law

- Clarify the application of the income tax to pension amounts rolled over to an Individual Retirement Account - section 235-7, HRS. (Peter Fritz, 587-1533)
- Clarify the application of the capital goods excise tax credit by focusing on the requirement that the tax must be paid before the credit may be claimed.

See Pending Publications, Page 7

Pending Publications

(From Page 6)

- Clarify whether a taxpayer who files an extension may amend a return during the extension period to change filing status from married filing joint to married filing separate.

General Excise Tax Law

- Clarify the application of the general excise tax for reimbursements - section 237-20, HRS. (Grant Tanimoto, 587-1569)
- Clarify the application of the general excise tax exemption for scientific contracts - section 237-26, HRS. (Johnson Lau, 587-1562)
- Clarify the application of the general excise tax to sales of property (e.g., goodwill, covenants not to compete, etc.) upon the termination of a business.
- Clarify when the Department may disclose tax return information to persons contractually obligated to pay general excise and use taxes assessed against another under section 237-34(b), HRS.
- Application of the general excise, use, and income taxes on agricultural cooperatives organized under

chapter 421, HRS, and farmer’s cooperatives meeting the requirements of section 521, IRC.

- Pyramiding relief for Hawaii businesses under Act 71, SLH 1999, and Act 198, SLH 2000.
- General excise tax exemption for exported services and contracting and the use taxation of imported services under Act 70, SLH 1999, and Act 198, SLH 2000.

Conveyance Tax Law

- Clarify the application of the conveyance tax, including transactions involving Fannie Mae. (Grant Tanimoto, 587-1569)

Miscellaneous

- Clarify the application of certain Hawaii taxes to the income received from property or services purchased with a General Services Administration Smart Pay credit card. (Johnson Lau, 587-1562)
- Clarify the use of bonds by cigarette stamping licensees.



First Quarter State Tax Collections

July - September

(In Millions of Dollars)

	FY 2002	FY 2001	Difference	
			Amount	Percent
Individual Income Tax	\$ 289.4	\$ 286.0	\$ 3.4	1.2%
Corporate Income Tax	11.2	10.0	1.2	12.4%
General Excise Tax	406.5	400.7	5.8	1.5%
Transient Accommodations Tax	44.9	41.9	3.0	7.0%
All Others	160.3	170.2	-10.0	-5.9%
Total Tax Collections	\$ 912.3	\$ 908.9	\$ 3.5	0.4%
General Fund Revenues	\$ 789.1	\$ 774.3	\$ 14.8	1.9%

(Note: Totals may not add up due to rounding.)

Total tax collections for the first quarter of fiscal year 2002 amounted to \$912.3 million or \$3.5 million more than the same period of last fiscal year. All four major tax types showed growth in the first quarter of fiscal year 2002 over the first quarter of fiscal year 2001 as shown in the table above. The \$10.0 million decline in the “All Others” category for the first quarter was mostly due to a decrease in employment security contributions, public service company taxes, and fuel taxes.

Tax collections deposited into the state general fund for the first quarter of fiscal year 2002 totaled \$789.1 million, or 1.9% more than the \$774.3 million deposited the previous fiscal year. This low growth rate is not a result of the September 11, 2001, terrorist attack as there are time lags between economic activity and actual tax collections. Rather, this represents a general slowdown from the high growth experienced in calendar year 2000.

DISTRICT TAX OFFICES

Forms and Information may be obtained from any district tax office, Mondays through Fridays, except State holidays, from 7:45 A.M. to 4:30 P.M.

WEB INFORMATION AND FORMS

www.state.hi.us/tax

OAHU DISTRICT OFFICE

Princess Ruth Keelikolani Building
830 Punchbowl Street
Honolulu, HI 96813-5094

E-mail: Taxpayer_Services@tax.state.hi.us

Fax: 808-587-1488

Telephone:

For Tax Information:

808-587-6515 (January - April 20)

808-587-4242

1-800-222-3229 (Toll-Free)

808-587-1418 (TDD - For the hearing impaired)

1-800-887-8974 (TDD Toll-Free - For the hearing impaired)

Forms By Fax/Mail:

808-587-7572

1-800-222-7572 (Toll-Free)

MAUI DISTRICT OFFICE

State Office Building

54 S. High Street, #208

Wailuku, HI 96793-2198

Telephone: 808-984-8500 Fax: 808-984-8522

E-mail: Maui_Office@tax.state.hi.us

HAWAII DISTRICT OFFICE

State Office Building

75 Aupuni Street, #101

Hilo, HI 96720-4245

Telephone: 808-974-6321 Fax: 808-974-6300

E-mail: Hilo_Office@tax.state.hi.us

KAUAI DISTRICT OFFICE

State Office Building

3060 Eiwa Street, #105

Lihue, HI 96766-1889

Telephone: 808-274-3456 Fax: 808-274-3461

E-mail: Kauai_Office@tax.state.hi.us

Taxpayer Services Branch
State of Hawaii
Department of Taxation
P.O. Box 259
Honolulu, HI 96809-0259