



Hawaii Tax News

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State of Hawaii • Department of Taxation

WINTER 1998

Order Your 1998 Tax Information CD Now!

The Department is now accepting orders for its new and expanded *1998 Tax Information CD*. This year's CD-ROM, nominally priced at \$8, includes a wealth of information, forms, documents, publications, and other materials.

On the CD are resources such as the Hawaii tax statutes, administrative tax rules, and Attorney General Opinions on tax issues. Also included are Department publications such as Tax Information Releases, Announcements, Tax Memorandums, the 1996-1997 and 1997-1998 Annual Reports, Tax Facts, brochures, and more.

Of course, the CD includes 1995, 1996, 1997, and 1998 State tax forms, but this year's CD also includes many of the commonly used business registration forms for the Department of Commerce and Consumer Affairs and employer reporting forms for the Department of Labor and Industrial Relations' Unemployment Insurance Division.

As an added feature, you will actually be able to type information onto more than fifty 1998 general excise tax, income tax, and other tax forms before printing. The CD does not replace commercially available tax preparation software since it doesn't perform any computations; you need to do your own adding, subtracting, multiplying, dividing, and such. However, you can access a form such as the Power of Attorney form, enter the information, and then print out the completed form.

If you wish to order the *1998 Tax Information CD*, call our forms request line at (808) 587-7572 (or toll-free from the neighbor islands and mainland U.S. at 1-800-222-7572) to request an order form. Pre-ordered CDs will be mailed when they become available in January 1999. ■

Oahu Problem Solving Day a Success

On November 14, the Department of Taxation and the Internal Revenue Service held a joint problem solving day on Oahu. State and IRS officials were on hand to meet and work with taxpayers who were experiencing problems with their

State or federal taxes. The Department helped a total of 111 taxpayers, including a couple who came from the Big Island to resolve their tax matters. Problems included non-filing of returns, amended tax returns, payment plans, inquiries for offers-in-compromise, and general tax information. Department personnel prepared a multitude of general excise and individual income tax returns for taxpayers who had not filed returns for a considerable number of years.

Over 50 taxpayers attended an offer-in-compromise workshop that was held in the morning. Presentations were made on the federal and State provisions for the offer-in-compromise. After the workshop, State and federal employees were on hand to answer any questions.

The Oahu problem solving day was the fifth joint problem solving day in Hawaii this year. Many taxpayers were thankful for the help they received, and relieved they were able to take care of their tax obligations. ■

Second Practitioners' Forum

The Department of Taxation held a Practitioners' Forum on November 2 in the Princess Ruth Keelikolani Building. This was the second Practitioners' Forum held this year.

The forum was an open discussion on any topic or question of concern to practitioners. Topics discussed included the Department's 1999 Legislative package, tax clearance guidelines, and offers-in-compromise. ■

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The Direct Line ☎

By Director Ray K. Kamikawa

As we conclude another year, I wish to thank all of you -- department employees, practitioners, industry representatives and interested citizens -- for your assistance with our legislative proposals, administrative guidance, taxpayer service initiatives, compliance projects, and department operations. Collaboration and communication are key to the effective and fair administration of our tax laws. We strive toward the accomplishment of these goals, but admit that we cannot achieve them without everyone's help. You can assist by helping to review legislative proposals, rules, publications, and forms. You can help by offering suggestions and solutions for areas of concern. Our practitioner forums and taxpayer workshops offer good opportunities for comment, but a call or letter would be as welcome.

There is no question but that our Integrated Tax Information Management System project must be a priority in the next four years. Because of the unique procurement method involved (benefits-funded), the contract discussions have been slow-going both from a technical and legal/fiscal review standpoint. Fortunately, we have a new executive committee in place that will ensure our successful completion of the procurement process and take us into actual implementation. The new committee is comprised of the following: Tax Processing Chief Marie Okamura (executive committee leader), Tax Compliance Chief Ronald Randall, and Administrative Services Officer Warren Higashi. ■

1998 Forms Revisions

Hawaii tax forms have been revised for 1998 to reflect recent tax law changes and to simplify the filing of certain tax forms. The following is a summary of some of the changes to the forms, new forms for 1998, and forms which are now obsolete.

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

- Nonresident taxpayers (including nonresident alien taxpayers) and part-year resident taxpayers may elect to file Form N-15 at the highest marginal tax rate for individual taxpayers (10% for 1998). Therefore, in lieu of providing information as to worldwide source income, the highest marginal tax rate will be applied to the nonresident or part-year resident taxpayer's Hawaii source income. No deductions, exemptions, or

credits shall be allowed.

Form N-20, Partnership Tax Return

- Now a single page (double-sided) return, using selected information from the partnership's federal Form 1065.
- A copy of federal Form 1065 is NOT required to be attached to Form N-20.
- Writing "see attached federal return" on Form N-20 and attaching a copy of federal Form 1065 in lieu of properly completing Form N-20 is not acceptable.
- Schedules O & P of Form N-20 are now a worksheet on page 6 of the instructions. Keep this worksheet for your records. Do not submit it with Form N-20.
- Other schedules that were previously required as part of Form N-20 (Schedules A, B, L, M-1, and M-2) have been made obsolete since this information is contained in the federal Form 1065.
- Nonresident partners may file a composite individual income tax return. See the N-20 instructions, page 6, for the filing requirements.

Forms N-100A and N-101B - Applications for Additional Extension of Time to File Returns

- The procedure for applying for an additional extension of time to file has been modified. You are no longer required to submit two copies of the form to the Department. A copy of the form will be mailed back to you only if the extension has been rejected.

Form N-109, Application for Tentative Refund From Carryback of Net Operating Loss

- May not be used by nonresidents and part-year residents to carry back a net operating loss incurred in taxable years 1998 and thereafter. Nonresidents and part-year residents must file an amended return on (See Forms Revisions, Page 3)



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Forms Revisions

(From Page 2)

Form N-15 to carry back any net operating loss.

Form G-17, Resale Certificate

- Act 247 added an exemption for all gross proceeds derived from the sale of imported property to a wholesaler who will further resell the property at wholesale. The resale certificate has been modified to provide certification from the purchaser to the wholesaler for both resale at retail and resale at wholesale.

Form HW-4, Employee's Withholding Allowance and Status Certificate

- Revised to provide head of household filers with an additional withholding allowance. This was done since Act 157 provided head of household filers with different tax brackets than single filers.

Booklet A, Employer's Tax Guide

- Revised to reflect the changes in the individual income tax rates and brackets due to the enactment of Act 157. Booklet A provides new withholding tax rate tables and schedules for calendar years 1999 and 2000. The maximum tax rate for withholding is now 7.8% (formerly 8%).

New Forms in 1998

- Form BB-1, Basic Business Application
- Form BB-1X, Amended Basic Business Application
- Form G-71, General Excise Sublease Deduction Certificate
- Form G-72, Sublease Deduction Worksheet
- Form N-168, Farm Income Averaging
- Form N-379, Request for Innocent Spouse Relief
- Dual Rate Form TA-2, Dual Rate Transient Accommodations Tax Annual Return & Reconciliation
- Dual Rate Form TA-12, Dual Rate Amended Transient Accommodations Tax Annual Return & Reconciliation
- Form TA-40, Time Share Occupancy Registration Form
- Form TA-41, Transient Accommodations Tax - Time Share Occupancy Periodic Return
- Form TA-42, Time Share Occupancy Worksheet - Calculation of Total Fair Market Rental Value
- Form TA-43, Transient Accommodations Tax - Time Share Occupancy Annual Return & Reconciliation
- TA-44, Transient Accommodations Tax Time Share Occupancy Certificate of Registration

Obsolete Forms and Schedules

- Form GEW-TA-RV-3, Application for General Excise, Use, Employer's Withholding, Transient

Accommodations, and Rental Motor Vehicle and Tour Vehicle Identification Number

- Form GEW-TA-RV-4X, Amended Application to Add General Excise, Employer's Withholding, Transient Accommodations, and Rental Motor Vehicle and Tour Vehicle Activity
- Form M-11, Application for Hawaii Liquor Tax Permit
- Form M-33, Application for Hawaii Cigarette Tax and Tobacco Tax License
- Form M-34, Application for Liquid Fuel Distributor's License
- Form M-35, Application for Liquid Fuel Retail Dealer's Permit
- Schedules A, B, L, M-1, and M-2 (Form N-20), Former pages 2 and 4 of Form N-20, Partnership Tax Return
- Schedule X, Part IV, Medical Services Excise Tax Credit ■

Field Audit Survey Results Favorable

The Department is conducting an on-going Field Audit customer satisfaction survey for closed audits.

Thus far, most taxpayers have rated their overall level of satisfaction with the manner in which their case was handled as excellent, and felt that the auditors were courteous, pleasant, professional, responsive, fair, and knowledgeable in the tax laws.

A few taxpayers wrote additional comments such as the following:

- "The auditor was understanding which made the audit less stressful for the taxpayer and my staff."
- "Although we had to pay as a result of the audit, the auditor was quite professional and received an excellent rating."
- "The auditor was very professional and courteous. If audited again, we would request for the same auditor."
- "The auditor was very knowledgeable, easy and comfortable to work with. I have learned a lot and used this audit as a learning experience for myself." ■

Criminal Tax Violations

The following cases are recent criminal investigations which have resulted in guilty pleas. Also listed are new indictments for criminal tax violations.

(See Criminal Violations, Page 4)

Criminal Violations

(From Page 3)

Hilo Contractor Pleads Guilty to Theft of Employees' State Taxes - On October 19, 1998, Mr. Herbert P. Ishibashi pled guilty to the charge of theft in the first degree, a class B felony, punishable by up to 10 years imprisonment and/or a \$25,000 fine.

The indictment alleged that during the period from on or about April 1, 1994, through January 15, 1996, Mr. Ishibashi, a Hilo contractor, did intentionally withhold State taxes from the employees of his business, Aloha State Electric, in an amount which exceeded \$20,000, and failed to make the required payment to the State Department of Taxation.

Honolulu Physician Indicted For Criminal Tax Violations - On October 21, 1998, a Honolulu grand jury returned an indictment against Dr. Albert T. Honda with the following counts relating to his medical practice as an anesthesiologist:

Counts I and II: For tax evasion for each of the taxable years ending December 31, 1995, and December 31, 1996, with respect to the general excise tax. The penalty for tax evasion is a class C felony and upon conviction a person could be imprisoned for a period not to exceed 5 years and/or a \$10,000 fine.

Counts III and IV: For failing to file his annual general excise tax returns for each of the taxable years ending December 31, 1995, and December 31, 1996. The penalty for failing to file tax returns is a misdemeanor and upon conviction, a person could be imprisoned for a period not to exceed one year and/or a \$25,000 fine.

Honolulu Company and President Indicted For Criminal Tax Violations - A Honolulu grand jury returned an indictment against Multimedia Pacific, Inc., and Mr. Christopher Waidzunus, its President, with the following counts:

Counts I, III, and V: Multimedia Pacific, Inc. was charged for failing to file its annual general excise tax returns for each of the taxable years ending December 31, 1995; December 31, 1996; and December 31, 1997.

Counts II, IV, and VI: President Christopher Waidzunus, who was under a duty to perform and was principally and primarily responsible to complete and file the general excise tax returns for Multimedia Pacific, Inc., was charged with failing to file the corporation's annual general excise tax returns for each of the taxable years ending December 31, 1995; December 31, 1996; and December 31, 1997.

The penalty for failing to file tax returns is a misdemeanor and upon conviction, a person could be imprisoned for a period not to exceed one year and/or a \$25,000 fine; provided that a corporation shall be fined not more than \$100,000 for each year.

Tax Director Ray Kamikawa continues to encourage

taxpayers to voluntarily file their tax returns. The Department generally will not initiate a criminal investigation when taxpayers voluntarily come forward to report their failure to file or other omissions. ■

December Workshop Report

Thank you to the 210 people who attended the Department's December Workshop held on December 2 at the McCoy Pavilion. Due to unanticipated construction at the Ala Moana Beach Park, parking was very limited and many people walked from Magic Island to attend the workshop.

The workshop covered such topics as the 1998 tax form revisions, 1999 Tax Legislative package, updates on the administration of tax laws, and independent contractor vs. employee issues. Department speakers included Linn Garcia from the Technical Section of the Taxpayer Services Branch and Grant Tanimoto and Jayna Uyehara of the Rules Office. Don Kurihara-Nakasu of the Internal Revenue Service and Barbara A. Petrus of Goodwill, Anderson, Quinn & Stifel, spoke on independent contractor vs. employee issues, with Director Ray Kamikawa moderating. Attendees will be mailed their copy of the Department's *1998 Tax Information CD* in January. ■

Common Errors Made on Tax Returns

Errors, even a simple error such as a missing signature, make it difficult for the Department to process tax returns efficiently and accurately. You can assist the Department by avoiding the following common errors:

- **Missing signature** - A tax return cannot be processed without a signature. In 1998, 3,100 tax returns were sent back to taxpayers for signature.
- **Old address or erroneous mailing address on tax return** - This year, 1,500 tax refunds were returned to the Department because the post office considered them undeliverable. The post office also does not forward tax refund checks even if there has been a change of address, and thus return these "undeliverable" refund checks as well.
- **Check written to the wrong taxing agency** - The Department cannot process a check payable to the Internal Revenue Service.

(See Common Errors, Page 5)

Common Errors

(From Page 4)

- **Wrong social security number (SSN) or wrong federal employer's identification number (FEIN)** - If the taxpayer's identification number (SSN or FEIN) does not match the information on file with the Department, a letter is sent to the taxpayer requesting the correct number. In many instances, the wrong identification number resulted from the simple transposition of two numbers.
- **Wrong year tax form used** - The Department realizes that many tax forms change very little from year to year, but the differences are important. Taxpayers must use the tax return for the tax year for which the return is being filed.
- **Corporate extension form (N-301) submitted with no tax year written on it** - To process Form N-301, the tax year must be written on Line 1.
- **Writing "see attached" on a tax return** - The appropriate lines on State income tax returns must be completed.
- **Missing back page of a two-page return or the use of a wrong second page** - Sometimes, the back page either is blank, is the back page of the federal return, or is the back page of the same form but for a different tax year.
- **Form N-15 (last line at the bottom of the front page) cut off when photocopied** - Many problems occurred when the form was printed from the Internet and the Forms by Fax system because the front page of the 1997 Form N-15 was especially crowded. The 1998 Form N-15 will have additional space at the bottom of the form to eliminate this problem.

The Department has found that helpful practices by tax professionals reduced or eliminated errors. One common practice was the use of colorful removable tags with important messages placed next to crucial areas on the tax return; for example: "Sign your name here," "Write a check to the Hawaii State Tax Collector for \$____," and "Mail by (DATE)."

With your help, the Department is looking forward to a 1999 filing season with fewer tax return errors. ■

Recently Issued Tax Publications

The following is a list of the publications issued by the Department of Taxation during 1998. Copies of these publications may be obtained from any district tax office, by calling the Forms Request Line on Oahu, or via the Internet. Addresses and

telephone numbers are provided on the last page of this newsletter.

Chapter 18-237 and Sections 18-238-1 and 18-238-2, HAR - Relating to the application of the general excise tax and use tax to the sale of tangible personal property by an out-of-state seller, including drop shipments.

Section 18-235-38-06, HAR - Relating to the modification of the sales, property, and payroll factors in the apportionment formula of taxpayers engaged in multi-state radio or television broadcasting or publishing.

Section 18-235-1, HAR - Relating to residency determinations, disabilities, and resident estates and resident trusts.

Section 18-235-38-03, HAR - Relating to the inclusion in the sales factor of the apportionment formula, the net gain from the short term investment, reinvestment, or trading of intangible assets.

Section 18-237-16.5-01 to 18-237-16.5-07, HAR - Relating to the application of the general excise tax to written real property leases and the sublease deduction.

TIR No. 98-1 - Provides information on the income tax exemption and credits available for persons engaged in the motion picture and television film production business.

TIR No. 98-2 - Explains the application of the general excise tax to income received from leasing personal property.

TIR No. 98-3 - Provides information regarding the 1998 Legislation on business development corporations.

TIR No. 98-4 - Provides guidance regarding the application of the transient accommodations tax and general excise tax to an operator of transient accommodations.

TIR No. 98-5 - Provides guidance regarding the general excise tax exemption for tangible personal property, including souvenirs and gift items, shipped out of the State.

TIR No. 98-6 - Provides guidance regarding the application of Hawaii's income tax and franchise tax laws to real estate investment trusts and their owners.

TIR No. 98-7 - Provides guidance to public service companies which change their accounting period from a calendar year to a fiscal year.

TIR No. 98-8 - Provides information on Act 247, SLH 1998, regarding the general excise tax exemption for tangible personal property imported into the State for resale at wholesale, and the application of Act 247 to drop shipments.

TIR No. 98-9 - Provides guidance regarding the application of the general excise tax to the gross income received from the sale of a service and contracting.

Announcement No. 98-1 - Provides a list of candidates for political office who have registered with (See Recent Publications, Page 6)

Recent Publications

(From Page 5)

the campaign spending commission.

Announcement No. 98-2 - Announces the adoption of Hawaii Administrative Rules, relating to the taxation of pensions under the Hawaii Income Tax Law.

Announcement No. 98-3 - Announces the adoption of Hawaii Administrative Rules, relating to the requirements for extensions of time for filing income tax returns.

Announcement No. 98-4 - A listing of the Tax Information Releases in effect and obsolete as of January 23, 1998, and a listing of Hawaii Administrative Rules.

Announcement No. 98-5 - Informs taxpayers of the Department's administration of the dividends received deduction under section 235-7(c), HRS.

Announcement No. 98-6 - A Listing of New and Obsolete/Retired Tax Forms, Instructions, and Schedules; Errors Found on Hawaii Tax Forms as of March 1, 1998.

Announcement No. 98-7 - Informs taxpayers of the increase in the liquor tax rates.

Announcement No. 98-8 - Requesting suggestions for improving the tax forms.

Announcement No. 98-9 - Informs taxpayers of the Hawaii Income Tax Law conformity to the Internal Revenue Code.

Announcement No. 98-10 - Announces the adoption of Hawaii Administrative Rules, relating to the application of the general excise tax and use tax to the sale of tangible personal property by an out-of-state seller, including drop shipments.

Announcement No. 98-11 - Informs taxpayers of the increase in the cigarette tax from 4 cents per cigarette to five cents per cigarette beginning July 1, 1998.

Announcement No. 98-12 - Requesting comments relating to the taxation of the telecommunications industry.

Announcement No. 98-13 - Informs taxpayers that beginning September 1, 1998, the cigarette and tobacco tax will be imposed on the sale, use, or possession of cigarettes and the sale of tobacco products by wholesalers and dealers to the United States.

Announcement No. 98-14 - Provides information on Act 143, SLH 1998, which allows a company engaged in a network or multi-level marketing arrangement to obtain a single general excise tax license for all of its direct sellers doing business in the State.

Announcement No. 98-15 - Informs taxpayers that the Department of Taxation is postponing the September 1, 1998 effective date for the imposition of the cigarette and tobacco taxes on sales and gross proceeds of sales of cigarettes and tobacco products to the United States.

Announcement No. 98-16 - Provides information on

Act 169, SLH 1998, which relieves the general contractor of liability for the general excise taxes on the contract amounts paid by the general contractor to a subcontractor.

Announcement No. 98-17 - Announces the adoption of Hawaii Administrative Rules, relating to the apportionment of income for multi-state radio and television broadcasters and publishers.

Announcement No. 98-18 - Provides information on Act 125, SLH 1998, which amends certain public service company tax provisions.

Announcement No. 98-19 - Announces the adoption of Hawaii Administrative Rules, relating to definitions involving residency determinations and persons with disabilities.

Announcement No. 98-20 - Announces the adoption of Hawaii Administrative Rules relating to the sales factor of the apportionment formula.

Announcement No. 98-21 - Provides information on Act 156, SLH 1998, which increases the transient accommodations tax (TAT) from 6 percent to 7.25 percent, creates a Hawaii Tourism Authority, and subjects timesharing to the TAT, effective January 1, 1999.

Announcement No. 98-22 - Requesting comments relating to the application of the general excise tax to sales to eating or drinking retailers.

Announcement No. 98-23 - Announces the adoption of Hawaii Administrative Rules, relating to the application of the general excise tax to written real property leases and the sublease deduction.

Tax Facts No. 98-1 - Provides information regarding the general excise tax on medical and dental charges.

Tax Facts No. 98-2 - Provides general information about the public service company tax as it applies to motor carriers providing contract services for the transportation of freight or passengers on the public highways of the State.

Tax Facts No. 98-3 - Provides information relating to tax issues for Hawaii nonprofit organizations.

Tax Information, dated April 9, 1998 - Provides information on Act 281, SLH 1997, with respect to nonresident active duty military personnel and their spouses.

Newly Revised Publications:

- Hawaii Taxpayer Bill of Rights
- An Introduction to the General Excise Tax
- An Introduction to the Use Tax
- An Introduction to Withholding State Income Tax by Employers
- An Introduction to the Transient Accommodations Tax
- Information on the Rental of Residential Real Property
- An Introduction to the Tax Clearance Procedure ■

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 cost recovery fees to selected goods and services, including installment agreements - sections 231-3.4 and 231-25.5, HRS. (Jayna Uyehara, 587-1553)
- Application of penalties and interest and the waiver of penalties and interest - sections 231-3 and 231-39, HRS. (Jayna Uyehara, 587-1553)

Income Tax Law

- Application of the income tax to amounts from a pension plan that are "rolled over" into an Individual Retirement Account - section 235-7, HRS. (Iris Kitamura, 587-1570)
- Application of the business entity classification rules under the check the box regulations to the Hawaii income tax. (Johnson Lau, 587-1562)
- Withholding exemption for nonresidents. (Dana Oshiro-Viola, 587-1564)
- Filing of composite returns. (Dana Oshiro-Viola, 587-1564)
- Withholding exemption for ministers. (Johnson Lau, 587-1562)

General Excise Tax Law

- Application of the general excise tax to interest income - section 237-3, HRS.
- Application of the general excise tax to intermediary services - section 237-13, HRS. (Grant Tanimoto, 587-1569)
- Application of the general excise tax to prepaid telephone calling cards - section 237-13, HRS. (Jayna Uyehara, 587-1553)
- Application of the general excise tax to satellite broadcasters - section 237-13, HRS. (Jayna Uyehara, 587-1553)
- Application of the general excise tax to Internet service providers - section 237-13, HRS. (Jayna Uyehara, 587-1553)
- Use of resale certificates - section 237-13, HRS. (Dana Oshiro-Viola, 587-1564)
- Application of the general excise tax to the sale of gift certificates - section 237-13, HRS. (Iris Kitamura, 587-1570)
- Application of the general excise tax to employee leasing companies - section 237-13, HRS. (Johnson Lau, 587-1562)
- Income-splitting exemption for tour companies and

tour packagers - section 237-18, HRS. (Grant Tanimoto, 587-1569)

- Application of the general excise tax to reimbursements - section 237-20, HRS. (Grant Tanimoto, 587-1569)
- Application of the general excise tax to scientific contracts - section 237-26, HRS. (Johnson Lau, 587-1562)
- Application of the business entity classification rules under the check the box regulations to the Hawaii general excise tax. (Johnson Lau, 587-1562)
- Application of the general excise tax to sales of computer software. (Marshall Dimond, 587-1533)
- Application of the motion picture credit and exemption. (Marshall Dimond, 587-1533)
- General excise tax licensing and tax clearance requirements of S corporations. (Johnson Lau, 587-1562)

Use Tax Law

- Temporary use exemption for property - section 238-1, HRS. (Marshall Dimond, 587-1533)
- Application of the use tax to sales to the federal government.

Franchise Tax Law

- Application of the franchise tax to mortgage brokers, including sole proprietors and flow-through entities - section 241-3, HRS. (Marshall Dimond, 587-1533)

Conveyance Tax Law

- Application of the conveyance tax. (Marshall Dimond, 587-1533)

Miscellaneous

- State business tax credits and general excise exemption for business located in enterprise zones - chapter 209E, HRS. (Grant Tanimoto, 587-1569, Dana Oshiro-Viola, 587-1564)
- Exemption for certified or approved housing projects - section 237-29, HRS. (Marshall Dimond, 587-1533)



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

<http://www.state.hi.us/tax/tax.html>

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808-587-4242
1-800-222-3229 (Toll-Free)
808-587-1418 (TDD)
1-800-887-8974 (TDD Toll-Free)

Tax Forms and CD-ROM (Nominal Cost) by Mail:

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1-800-222-7572 (Toll-Free)
Tax Forms by Fax:
On Oahu: 587-7572
All Others: 808-678-0522 from your fax machine

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