



Hawaii Tax News

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Team T.E.A.C.H. is Here!



(L to R) Susan Adaniya, Cielo Molina, Bert Lyon, Cathleen Tokishi, Gloria Amaral

To further the Department of Taxation's efforts at taxpayer education, the Department's outreach program was formalized through the establishment of the Team T.E.A.C.H. (Taxpayer Education and Awareness for Compliance in Hawaii) project.

The members of Team T.E.A.C.H. are dedicated to encouraging voluntary compliance through education. Staff are available for speaking engagements to all segments of our community including student groups, community groups, senior citizen groups, business groups, and others. It is, however, more than a speaker's bureau. The project also seeks educational opportunities amongst those who may not even be aware of the application of Hawaii's tax laws to them, such as nonprofit organizations. Team T.E.A.C.H. also can help those of you who are engaged in tax education by offering various Department publications such as brochures, Tax Facts, etc., for distribution in your classes.

Cathleen Tokishi of the Taxpayer Services Branch has been appointed as the coordinator for this program. Other members of the Team T.E.A.C.H. program include Susan Adaniya, Oahu District Office; Gloria Amaral, Hawaii District Office; Bert Lyon, Kauai District Office; and Cielo Molina, Maui District Office.

For more information about what Team T.E.A.C.H. can do for you, call Cathleen Tokishi, Team T.E.A.C.H. Coordinator, at (808) 587-1577, or e-mail her at dotax4@aloha.net. ■

Rules Amended For Tax Withholding Exemption

Effective September 20, 1999, section 18-235-61-04(b), Hawaii Administrative Rules, was amended to exclude nonresident employees of contractors from qualifying for an income tax withholding exemption. Prior to the amendment, a nonresident employee qualified for the exemption from withholding on wages if, among other requirements, the nonresident employee performed services in Hawaii for an aggregate of not more than 60 days during the calendar year. However, some contractors were claiming an exemption from withholding for nonresident employees even though the nonresident employees worked in Hawaii for more than 60 days during the calendar year.

Based on the amended rules, beginning September 20, 1999, a contractor as defined in section 237-6(1), Hawaii Revised Statutes, is required to withhold Hawaii income taxes on the wages paid to all nonresident employees when the contractor is performing work for a construction project located in Hawaii. ■

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The Direct Line ☎

By Director Ray K. Kamikawa



In this issue, we highlight some of our taxpayer service initiatives, such as our enhanced website, new and improved 1999 Tax Information CD, workshops, problem solving days, and publications.

We announce our latest service, our Team T.E.A.C.H. program, that formalizes our outreach efforts for our taxpaying community, and is a natural outgrowth of our workshops, forums, and seminars. But, instead of the public coming to us, we will go out to meet with them. This includes not only speaking engagements, but also any form of communication such as industry newsletters, coordination with educators, and partnering with other state and federal agencies to get our message across in the format most convenient for our targeted audience. Just ask us for any assistance from our Team T.E.A.C.H. program.

Since the end of the legislative session, we have been making the rounds to obtain feedback on and to help assist in an understanding of three major Acts -- Act 70 (exported services exemption), Act 71 (pyramiding relief), and Act 178 (hi-tech tax relief). We feel that there needs to be more communication on the new legislation which give tax relief to a broad range of business activities. Please let us know if you have any questions relating to the application of these new legislative initiatives.

As we conclude another year, I wish you and your families a happy holiday season. ■

GET Pyramiding Relief Takes Effect

Beginning January 1, 2000, Act 71, Session Laws of Hawaii 1999 (Act 71), reduces the effect of the pyramiding of the general excise tax on service transactions by treating those transactions similar to the wholesale sales of tangible personal property. To qualify for the reduced rate, the property must become an "identifiable element" of the service rendered or the service must become an "identifiable element" of the service, property, contracting, or transient accommodations being sold to the customer. The reduced rate is not applicable to the purchase of overhead because overhead is consumed by the purchaser. Act 71

provides for the phase-in of the "wholesale" rate over seven years until the .5 percent rate is reached in 2006. For calendar year 2000, transactions that qualify for the reduced tax rate will be taxed at 3.5 percent. Transactions currently eligible for the .5 percent tax rate are not affected by Act 71.

New forms relating to Act 71 include Form G-81, Phased-In Wholesale Deduction Worksheet; and Form G-82, Certificate For Sales of Goods and Services Which Qualify For The Phased-In Wholesale Deduction. Form G-81 has been developed to help calculate the amount of the deduction to claim on the general excise tax return since the Department is implementing the tax rate change through a deduction from gross income. Form G-82 is used to certify that goods and/or services purchased will be resold as required by Act 71. Forms G-81 and G-82 may be obtained at any district tax office, by mail through the Department's 24-hour Forms Request Line, or via the Internet (see the last page for telephone numbers and addresses).

More information relating to the general excise tax pyramiding relief, including a chart showing the effects of Act 71 on various transactions, may be obtained through the Department's website. ■

Changes to 1999 Tax Forms

Hawaii tax forms have been revised for 1999 to reflect recent tax law changes. The following is a summary of some of the changes to the forms, new forms for 1999, and forms which are now obsolete.

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Changes to Forms

(From Page 2)

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

- Act 253, Session Laws of Hawaii (SLH) 1999, revises the method of calculating the Hawaii income tax for nonresidents and part-year residents. A nonresident will be taxed on income only from Hawaii sources. A part-year resident will be taxed on income only from Hawaii sources during the period of nonresidency and on total income (regardless of source) during the period of residency. The ratio of Hawaii adjusted gross income to total adjusted gross income from all sources is applied to determine the nonresident and part-year resident's exemption and standard deduction amounts.

- A nonresident or part-year resident (for the period of nonresidency) may not claim itemized deductions which are tied to a specific investment, property, or activity carried on outside Hawaii; or which results in income which is not subject to taxation by Hawaii. A new worksheet in the instruction booklet is used to compute the Hawaii itemized deductions.

- In lieu of providing information as to worldwide source income, nonresident taxpayers (including nonresident alien taxpayers) and part-year resident taxpayers may elect to file Form N-15 in one of the following ways:

(1) Nonresident taxpayers and part-year resident taxpayers may elect to file Form N-15 at the highest marginal tax rate for individual taxpayers. 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. To make this election, attach a written statement to Form N-15 stating that you are electing to file Form N-15 at the highest marginal tax rate for individuals.

(2) Nonresident taxpayers and part-year resident taxpayers may elect to file Form N-15 without claiming any standard deduction or personal exemption amounts. Also, tax credits which are based on total adjusted gross income from all sources may not be claimed. To make this election, enter zero on line 35, Ratio of Hawaii AGI to Total AGI.

Schedule X, Tax Credits For Hawaii Residents

- In Part I, the food tax credit (which was repealed for taxable years beginning after December 31, 1998) is replaced with the new low-income refundable tax credit.

New Forms

- **Form G-81, Phased-In Wholesale Deduction Worksheet** - Use this worksheet to calculate the amount of the deduction to claim on the general excise tax return.

- **Form G-82, Certificate For Sales of Goods and Services Which Qualify For The Phased-In Wholesale Deduction** - Use this form to certify that goods and/or services purchased will be resold as required by Act 71, SLH 1999, relating to the general excise tax pyramiding relief.

- **Form N-318, Tax Credits for High-Technology** - Use this form to claim the high-technology business investment tax credit.

Obsolete Forms

- Form M-25, Monthly Report of Liquid Fuel Sales Reported Without Tax Under the Fuel Tax Law (Chapter 243, HRS) Covering Sales to Agencies on Military or Other Reservations, Not For Exclusive Official Use of the United States
- Form N-314, Hotel Remodeling Tax Credit
- Form N-314A, Information Statement Concerning the Hotel Remodeling Tax Credit ■

Booklet A Supplement

A one-page supplemental insert to Booklet A, Employer's Tax Guide (Revised 1998) was mailed out to all employers registered for Hawaii withholding taxes in November. The supplement provides information on the exemption from the withholding of income taxes on the wages received by a qualifying minister or member of a religious order, and the exclusion of nonresident employees of contractors from qualifying for an income tax withholding exemption. These withholding provisions were adopted through Hawaii Administrative Rules during 1999 and are discussed in Department of Taxation Announcement Nos. 99-14 and 99-28, respectively.

Booklet A was revised in 1998 to reflect the new wage withholding rates that will be in effect from January 1, 1999, through December 31, 2000. The tables contained in Booklet A (Revised 1998) are still applicable for tax year 2000.

Copies of the supplement may be obtained at any district tax office, by mail through the Department's 24-hour Forms Request Line, or via the Internet (see the last page for telephone numbers and addresses). ■

Order Your 1999 Tax Information CD

Order forms for the 1999 Tax Information CD are now available. Participants in the December Year-End Workshop will automatically See 1999 Tax Information CD, Page 4

1999 Tax Information CD

(From Page 3)

receive their CD via mail when it becomes available in January. Others may obtain an order form from any district tax office, by mail through the Department's 24-hour Forms Request Line, or via the Internet (see the last page for telephone numbers and addresses). The cost of the CD is \$12.50.

This year, past editions of certain publications such as the Booklet A, Employer's Tax Guide and annual reports for prior years have been included for historical and reference purposes eliminating the need to retain earlier editions of the CD. It will also feature writable fields for all 1999 Hawaii tax forms as well as those Department of Labor and Industrial Relations forms, Department of Commerce and Consumer Affairs forms, and Department of Budget and Finance's unclaimed property forms included on the CD. Formatting and linking between the tax statutes and the administrative tax rules also have been improved.

Order your 1999 Tax Information CD now; you're sure to find it an invaluable resource! ■

Problem Solving Days Held on Maui

The Department of Taxation held a problem solving day on September 28 and 29 in Wailuku, Maui. A joint problem solving day with the Internal Revenue Service was held in Lahaina, Maui on November 2. This was the eighth joint problem solving day in Hawaii.

The Department assisted taxpayers in the filing of net income tax returns and amended tax returns, and worked towards resolving their tax matters. Everyone who came in was very appreciative of having these days set aside for the resolution of their problems. ■

Year-End Workshops

The Department of Taxation held its year-end workshop on December 7 at the Ala Moana Hotel. Over 300 people attended the full day workshop which featured presentations on the Department's Integrated Tax Information Management System Project, website enhancements, 1999 tax forms revisions, introduction of the Department's Team T.E.A.C.H. project, residency issues for individual

taxpayers, 1999 tax information CD, high-technology tax issues, pyramiding relief provisions, and exported services exemption. The \$50 registration fee included a Continental breakfast, workshop materials, and the Department's 1999 Tax Information CD which will be mailed to workshop registrants in January. Year-end workshops were also held throughout December on Maui, Hawaii, and Kauai. ■

Use of a PTIN on State Tax Returns

In response to concerns that a tax return preparer's social security number (SSN) could be used inappropriately by those with access to prepared returns, the IRS Restructuring and Reform Act of 1998 authorized the use of alternatives to social security numbers to identify tax return preparers. Preparers may request a Preparer Identification Number (PTIN) from the IRS to use as the identifier required when preparing returns for compensation in lieu of a SSN. The format for the PTIN will be P followed by 8 digits (no dashes). This is an optional number, and preparers may still choose to use their SSN as the identifier.

For Hawaii tax purposes, tax return preparers will have the option of providing their SSN or the PTIN issued by the IRS on returns they prepare beginning January 1, 2000. ■

Department Ready For Y2K

The Department should be able to enter the new year Y2K problem free. All of our mainframe computer application systems have been remediated and tested, and all necessary commercial hardware and software upgrades have been completed.

In the event of an unforeseen problem, we have developed contingency plans that have been reviewed by the Information and Communication Services Division (ICSD) of the Department of Accounting and General Services (DAGS). Special year-end computer jobs also are being scheduled to ensure that hard copies of essential information is available should a system go down for whatever reason so that basic services to taxpayers can be provided.

All Y2K inquiries received have been addressed and responded to. We look forward to a trouble-free entry into the new year! ■

New Computer System

In the Fall issue of the Hawaii Tax News, we announced the signing of the contract with American Management Systems, Inc. (AMS) for the State's first performance-based information technology contract. Since then, work has begun in earnest to develop the Department's new, integrated, tax information system.

Under the leadership of Deputy Director Marie Okamura and AMS Vice President Gary Musgrove, the AMS and Department of Taxation project team has been working hard on an overall blueprint for the 5-year project. At the same time, however, plans to automate the general excise, use, withholding, and transient accommodations tax billing process for new account referrals are being developed for implementation next spring, and plans to fully automate all accounts for those tax types as well as all outstanding income tax accounts are being developed for implementation late next fall.

Once fully implemented, these initial phases will accomplish a number of important goals. First, the Department will be able to notify taxpayers of their delinquencies sooner resulting in lower penalty and interest charges. Second, notices will both be more accurate and more understandable to taxpayers. Third, Collections staff will be freed from the manual processing of billing notices and thus be more accessible to taxpayers who need individual assistance. Finally, billing information will be readily accessible by Department staff on all islands so that taxpayers can obtain information about their accounts from any district tax office.

Over the next five years, look to the Hawaii Tax News for periodic updates as the project progresses. Though we'll be "under construction" and may not always be able to provide a high level of services on demand, we are working hard to ensure that our level of services remains high, and that the final result is a fully integrated computer system that allows us to provide quality customer service to you. ■

Website Enhancements

If you haven't visited our website recently, you should. It has been redesigned and improved to better serve your needs. For example, the site is now searchable and includes the Hawaii Administrative Tax Rules. In addition, you may register for automatic notification via e-mail of any updates to our website. Visit us soon! ■

Recently Issued Tax Publications

The following is a list of the publications issued by the Department of Taxation from June 1999 through December 1999. Copies of these publications may be downloaded from the Department's website. With the exception of the Hawaii Administrative Rules, copies of these publications also may be obtained from any district tax office or by mail through the Department's Forms Request Line. Addresses and telephone numbers are provided on the last page of this newsletter.

Copies of Administrative Rules are available for a fee (10¢ per copied page plus postage). To request a copy, mail your request to the Department of Taxation, Attention: Rules Office, P. O. Box 259, Honolulu, Hawaii, 96809-0259. Include your name, address, and telephone number; identify the rule (e.g., "nonresident employees of contractors"); and provide a check payable to the "Director of Finance" in the amount specified below. The rules listed below also are available at the Department's website.

Section 18-235-61-03(b), HAR - Relating to the exemption from the withholding of income taxes on the wages received by a qualifying minister or member of a religious order. (\$1.55)

Section 18-235-61-04(b), HAR - Excludes nonresident employees of contractors from qualifying for an income tax withholding exemption when the contractor is performing work on a construction project located in Hawaii. (No fee.)

TIR No. 99-2 - Announces that the Department is administering the 100% dividends received deduction provided by section 235-7(c), HRS, without regard to the discriminatory requirements.

TIR No. 99-3 - Clarifies that taxpayers subject to the franchise tax may claim the Hawaii low-income housing tax credit in the taxable year for which the imposition is made.

TIR No. 99-4 - Provides guidance on the taxation of mortgage loan companies, including mortgage loan companies organized as passthrough entities and sole proprietorships, under Hawaii's tax laws.

Announcement No. 99-12 - Announces the issuance of Written Opinion No. 99-001, regarding the application of the general excise tax income-splitting provisions in section 237-18(f), HRS, and withholding requirements in section 237-44(d), HRS, to destination management companies.

Announcement No. 99-13 - Announces the increase in the Kauai County fuel tax rate, effective July 1, 1999.

Announcement No. 99-14 - Announces the adoption

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Recent Publications

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of Hawaii Administrative Rules, relating to the exemption from the withholding of income taxes on the wages received by a qualifying minister or member of a religious order.

Announcement No. 99-15 - Provides information on Act 68, SLH 1999, which allows a collection agency to recover its collection fee from the taxpayer when it collects delinquent taxes under a contract with the Department of Taxation.

Announcement No. 99-16 - Provides information on Act 165, SLH 1999, which tightens up the definition of "related entities" for purposes of the general excise tax, expands the definition of "related entities" to include limited liability partnerships and limited liability companies, and clarifies the "business unit" language in the prior law by replacing it with the more familiar "unitary business" terminology.

Announcement No. 99-17 - Provides information on Act 70, SLH 1999, which exempts services or contracting exported outside Hawaii from the general excise tax and imposes a new use tax on imported services.

Announcement No. 99-18 - Provides information on Act 71, SLH 1999, which reduces the effect of the "pyramiding" of the general excise tax on service transactions by treating those transactions similar to the wholesale sales of tangible personal property.

Announcement No. 99-19 - Provides information on Act 173, SLH 1999, which clarifies that (1) sales to persons licensed under the general excise tax law of single-serving packets of condiments furnished to customers are subject to the .5% wholesale rate, (2) sales of tangible personal property to persons licensed under the general excise tax law who incorporate or process the property into a finished product and resell the property at retail (including disposable containers, packages, or wrappers to hold food) are subject to the .5% wholesale rate, and (3) the .5% intermediary services rate is applicable to professional services.

Announcement No. 99-20 - Provides information on Act 223, SLH 1999, which increases the rental motor vehicle surcharge tax from \$2 to \$3 for the period beginning September 1, 1999, and ending August 31, 2007.

Announcement No. 99-21 - Provides information on Act 253, SLH 1999, which revises the method of calculating the Hawaii income tax for nonresidents and part-year residents. A nonresident will be taxed on income only from Hawaii sources. A part-year resident will be taxed on income only from Hawaii sources during the period of nonresidency and on total income (regardless of source) during the period of residency. The ratio of Hawaii adjusted gross income to total adjusted

gross income from all sources is applied to determine the nonresident and part-year resident's exemption and standard deduction amounts.

Announcement No. 99-22 - Provides information on Act 270, SLH 1999, which adopts the federal deduction for long-term care costs and insurance contract premiums.

Announcement No. 99-23 - Provides information on Act 295, SLH 1999, which exempts from the conveyance tax transfers of real property in connection with a merger or consolidation, or in connection with the dissolution of a limited partnership to a corporate general partner.

Announcement No. 99-24 - Provides information on Act 303, SLH 1999, which allows a court to consider probation as a sentencing option for tax offenses.

Announcement No. 99-25 - Announces the Department's position that the general excise tax subcontract deduction is allowed for amounts paid to a specialty contractor who is not licensed by the Hawaii Department of Commerce and Consumer Affairs under chapter 444, HRS, provided that the specialty contractor is a "contractor" as defined in section 237-6, HRS.

Announcement No. 99-26 - Provides information on Act 178, SLH 1999, which contains several tax incentives to support the development of high technology industries in Hawaii.

Announcement No. 99-27 - Informs taxpayers that the qualified improvement tax credit for qualified resort and general facilities provided by Act 306, SLH 1999, will not be allowed.

Announcement No. 99-28 - Announces the adoption of Hawaii Administrative Rules which exclude nonresident employees of contractors from qualifying for an income tax withholding exemption when the contractor is performing work on a construction project located in Hawaii.

Tax Facts No. 99-1 - Provides information on Hawaii's fuel tax.

Tax Facts No. 99-2 - Provides a description of some of the tax incentives and tax breaks that are available to businesses in Hawaii as of August 1999.

Tax Facts No. 99-3 - Provides information on the application of the general excise tax and use tax to construction contractors, and addresses the changes in the laws passed by the 1999 Legislature. ■

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.

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Pending Publications

(From Page 6)

Administration of Taxes

- Application of penalties and interest and the waiver of penalties and interest - sections 231-3 and 231-39, HRS.

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. (Grant Tanimoto, 587-1569)
- Application of the business entity classification rules under the check the box regulations to the Hawaii income tax. (Johnson Lau, 587-1562)
- Filing of composite returns.
- Application of the income tax to nonresident taxpayers - section 235-2.4(a), 235-4.3, 235-5, HRS.

General Excise Tax Law

- Application of the general excise tax to prepaid telephone calling cards - section 237-13, HRS.
- Use of resale certificates - section 237-13, HRS.
- Application of the general excise tax to the sale of gift certificates - section 237-13, HRS. (Grant Tanimoto, 587-1569)
- Application of the general excise tax to employee leasing companies - section 237-13, HRS. (Johnson Lau, 587-1562)

- 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)
- General excise tax licensing and tax clearance requirements of S corporations. (Johnson Lau, 587-1562)
- Application of the general excise tax to eating and drinking retailers.

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. (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. ■

First Quarter State Tax Collections

(In Millions of Dollars)

	<u>FY 2000</u>	<u>FY 1999</u>	<u>Difference</u>	
			<u>Amount</u>	<u>Percent</u>
Individual Income Tax	\$ 278.0	\$ 283.4	\$ -5.4	-1.9%
Corporate Income Tax	14.1	15.5	-1.4	-9.0%
General Excise Tax	372.4	360.3	12.1	3.4%
Transient Accommodations Tax	40.8	31.2	9.6	30.8%
All Others	163.9	172.5	-8.6	-5.0%
Total Tax Collections	\$ 869.2	\$ 862.9	\$ 6.3	0.7%
General Fund Revenues	\$ 736.0	\$ 739.0	\$ -3.0	-0.4%

While individual and corporate income tax collections for the first quarter of fiscal year 2000 dropped from the first quarter of fiscal year 1999, significant increases in general excise and transient accommodation taxes (TAT) resulted in an overall \$ 6.3 million increase (0.7%). Withholding taxes for individuals dropped by \$ 7.0 million as a result of new lower individual income tax rates. A 3.0% increase in visitor arrivals, a TAT rate increase from 6% to 7.25%, and the imposition of the TAT on the occupant of a time share unit contributed to the growth in TAT taxes as well as general excise taxes. Of the \$ 869.2 million of taxes collected in the first quarter of this fiscal year, \$ 736.0 million was deposited into the state general fund. The \$ 3.0 million drop in general fund revenues was partly due to lower revenues from miscellaneous taxes. ■

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>

OAHU DISTRICT OFFICE

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830 Punchbowl Street
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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)
Tax Forms and CD-ROM (Nominal Cost) by Mail:
808-587-7572
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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