



STATE OF HAWAII
KA MOKU 'ĀINA O HAWAII

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA

DEPARTMENT OF TAXATION
KA 'OIHANA 'AUHAU

GARY S. SUGANUMA
DIRECTOR
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**GOVERNOR GREEN AUTHORIZES RELIEF FOR
KONA LOW-IMPACTED TAXPAYERS**

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FOR IMMEDIATE RELEASE

April 8, 2026

HONOLULU - Governor Josh Green has authorized the state Department of Taxation (DOTAX) to provide relief to eligible impacted local residents and businesses from the filing and payment deadline for state income taxes to July 20, 2026, from April 20, 2026.

“People’s lives were turned upside down and activity at businesses in some cases came to a screeching halt with the recent Kona Low storms,” said Governor Green. “For many local residents and business owners, there is no doubt that paperwork vital to filing state tax returns would have been badly damaged or destroyed. It will take our local people and impacted businesses time to gather the information needed to complete their tax filings. This is a compassionate move I am happy to make with DOTAX, to take some pressure off at this stressful time.”

“DOTAX recognizes that taxpayers affected by the recent Kona Low events may be unable to timely file their state income tax returns and make timely tax payments,” said DOTAX Director Gary Suganuma. “Accordingly, the department will consider requests by affected taxpayers to waive penalties and interest for failure to timely file returns and failure to timely pay income taxes for the period of April 20, 2026, to July 20, 2026, based on eligibility.”

Affected taxpayers may request a waiver of late file and/or late pay penalties and interest by completing and filing Form L-115, Tax Relief Request for State Declared Disasters. The department will accept Form L-115 until July 20, 2026, but taxpayers are urged to file their request as soon as possible.

To ensure timely and accurate processing, DOTAX recommends that affected taxpayers file Form L-115 electronically via Hawai'i Tax Online (HTO), <https://hitax.hawaii.gov> beginning on April 9, 2026, when the form goes live.

Applicants should select “2026 Disaster Relief Request.” Taxpayers with questions regarding electronically filing, please contact Taxpayer Services at 808-587-4242 or by email at taxpayer.services@hawaii.gov.

Affected taxpayers who are unable to electronically file Form L-115 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>.

Mail Form L-115 to:
Hawai'i Department of Taxation
Tax Relief Request
P.O. Box 259
Honolulu, HI 96809-0259

After filing Form L-115, taxpayers must file their tax return and pay any taxes owed no later than July 20, 2026. Late file and late payment penalties and interest will begin accruing for returns filed or payments made after July 20, 2026.

Tax forms and information are available on the Department's website at <https://tax.hawaii.gov>. A FAQ section is available at <https://tax.hawaii.gov/2026KonaLow>.

For all inquiries relating to relief for taxpayers affected by the recent 2026 Kona Low event, please contact the Technical Section at 808-587-1577, or by email at tax.technical.section@hawaii.gov.

For full information, please see the official Tax Announcement, [here](#).

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