



STATE OF HAWAI'I
KA MOKU 'ĀINA O HAWAI'I

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KE KIA'ĀINA

DEPARTMENT OF TAXATION
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**HAWAI'I DEPARTMENT OF TAXATION REMINDS TAXPAYERS OF
FILING DEADLINE FOR KONA LOW DISASTER RELIEF REQUESTS**

News Release 2026-09

FOR IMMEDIATE RELEASE

August 3, 2026

HONOLULU – The Hawai'i Department of Taxation reminds taxpayers affected by the March 2026 Kona Low Storm ("disaster") that the August 20, 2026, deadline to request a waiver of penalties and interest for late filing or payment of income taxes for the affected period of April 20, 2026 through August 20, 2026, is approaching.

Governor Josh Green issued multiple proclamations declaring the Kona Low event an emergency or disaster and authorized this relief to support affected taxpayers.

The Internal Revenue Service extended certain federal tax deadlines to August 20, 2026, for taxpayers affected by the disaster, and DOTAX has aligned with this date for purposes of waiving penalties and interest for late filing and late payment of income taxes.

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 ("Form L-115") by August 20, 2026, but taxpayers are urged to file as soon as possible.

To ensure timely and accurate processing, DOTAX recommends that affected taxpayers file Form L-115 electronically via Hawaii Tax Online, at <https://hitax.hawaii.gov>, by selecting "2026 Disaster Relief Request."

For more information on the filing deadline, including forms and specific filing instructions, please refer to DOTAX's Tax Announcements 2026-03 (Amended) and 2026-04, accessible on its website at <https://tax.hawaii.gov/news/announce/>, and Form L-115, available at https://files.hawaii.gov/tax/forms/current/l115_i.pdf.

If you have questions regarding electronically filing, please contact Taxpayer Services at 808-587-4242 or by email at taxpayer.services@hawaii.gov.

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