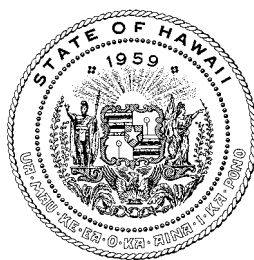


AN INTRODUCTION TO THE GENERAL EXCISE TAX



STATE OF HAWAII
DEPARTMENT OF TAXATION

Linda Lingle
Governor

Kurt Kawafuchi
Director of Taxation

Rev. December 2006

A MESSAGE FROM THE DIRECTOR

Congratulations on starting a business in the State of Hawaii!

This brochure is intended to provide basic information about Hawaii's general excise tax in an easy to follow question and answer format.

For more information, visit our website at www.hawaii.gov/tax, or contact our Taxpayer Services Branch during business hours for personal one-stop service. The Taxpayer Services Branch telephone numbers, mailing address, and e-mail address are located at the end of this brochure.

On behalf of everyone at the Department of Taxation, good luck in your new venture!

1. What is the general excise tax?

The general excise tax is a tax imposed on business activity in Hawaii. This tax is often called a "gross income tax" because the tax is computed on the business' total gross income derived from doing business in Hawaii and not on the business' net profit.

2. What is the difference between Hawaii's general excise tax and a sales tax?

The general excise tax is imposed on the business and is applied at different rates to gross receipts from almost all types of business activities in Hawaii (see Question 4 below).

A sales tax, on the other hand, is imposed on the customer (rather than on the business) and generally applies only to the retail sales of goods.

For more information, see Tax Facts No. 96-01, "General Excise vs. Sales Tax."

3. Can I deduct my business expenses for general excise tax purposes?

Very few business expenses may be deducted. Most expenses allowed as a deduction on your income tax return (e.g., cost of supplies, utility bills, etc.) are NOT deductible on your general excise tax return.

4. Is the general excise tax only imposed on retail sales?

No; the general excise tax is imposed on gross income from most types of business activities including the wholesaling of goods and services, the retailing of goods and services, contracting, renting real property or tangible personal property, interest income from an agreement of sale, commission income, royalty income, and more.

5. Is there only one general excise tax rate (the 4% rate)?

No; there are 4 general excise tax rates:

- 0.15% rate - this rate applies to commissions from insurance sales.
- 0.5% rate - this rate applies to income from certain wholesale transactions in which a business sells goods or services to another business for resale.
- 4.0% rate - this rate applies to all other income.
- 4.5% rate - this rate is effective January 1, 2007 and includes the 0.5% Oahu County Surcharge tax (see Question 6 below).

6. What is the County Surcharge Tax?

The county surcharge tax is a new 0.5% tax added to the general excise tax to fund Oahu's mass transit system. It is effective as of January 1, 2007. When added to the 4.0% general excise tax rate, the total tax rate is 4.5%.

The 4.5% rate is applied to:

- all business transactions conducted on Oahu for which the business currently pays 4%.
 - ♦ business activities include retailing of goods and services, contracting, renting or leasing real property or tangible/intangible personal property, sale of tangible personal property, interest income, commissions, and theatres and amusements
- goods and services delivered to Oahu from out-of-state and neighbor island businesses (Hawaii, Maui, Kauai, Molokai and Lanai) with substantial presence on Oahu.

See Question 15 below for information on substantial presence on Oahu.

The 0.5% County Surcharge tax is also added to the 4% "use tax" described in Question 14 below for: 1) goods imported from somewhere outside of Hawaii to a location on Oahu, and 2) for services used or consumed on Oahu.

7. Can I charge my customer for the general excise tax?

Because the general excise tax is imposed on you (the business) rather than on your customer (see Question 2 above), you may include the tax in the price you charge your customer in the same way that you include your other costs of doing business.

You are not required to visibly pass on the tax to your customer as an additional itemized charge, but you may do so if you choose. The itemized amount is usually represented as a percentage of a basic price. Any additional amount charged, however, is part of the total sales price and, as such, is included in the total gross income subject to the general excise tax.

If you itemize the general excise tax as an additional charge, be sure your customer knows the exact dollar amount or percentage that will be added ahead of time and agrees to pay it. In addition, consumer protection laws do not allow you to visibly pass on an amount that is more than the actual general excise tax due on the transaction.

For more information, see Tax Facts No. 96-01, "General Excise vs. Sales Tax." and Tax Announcement No. 2006-15, "General Excise Tax (GET) and County Surcharge Tax (CST) Visibly Passed on to Customers."

8. What do I need to do in order to register for the general excise tax?

Complete Form BB-1, Basic Business Application, and submit it to the Department with your one-time application fee of \$20 and a completed payment voucher, Form VP-1.

Applications may be submitted by mail, in person at any district tax office, or via the Internet through the Hawaii Business Express website at:

www.hbe.ehawaii.gov

You may also file your application with the Department of Commerce and Consumer Affairs' Business Action Center. The Oahu Business Action

Center is open on Mondays through Fridays, from 7:45 a.m. to 4:30 p.m. and is located at 1130 North Nimitz Highway, Suite A-220. The Maui Business Action Center is open each Wednesday, from 9:00 a.m. to 4:30 p.m. and is located in the Maui County Business Resource Center at the Maui Mall, 70 East Kaahumanu Avenue, Unit B-9.

If you are an out-of-state taxpayer doing business on a one-time basis (e.g., holding a convention or trade show), you may instead file Form G-5, Application for General Excise/Use One-Time Event Identification Number.

9. What will I receive from the Department after I submit my application?

Approximately 3 to 4 weeks after sending in your application, you will receive your general excise tax license certificate in the mail. Your license certificate will be printed with your Hawaii Tax Identification Number, taxpayer name, business name (DBA) if you have one, and address.

The license certificate must be displayed at your place of business. If you have more than one business location, additional branch licenses may be obtained at no additional cost (see Question 11 below).

Approximately 6 to 8 weeks after sending in your application, you will receive a customized booklet of general excise tax return forms for your use. A new booklet will be automatically mailed to you every year thereafter approximately one month before your first return for the year is due (see Questions 16-18 below).

10. If I have more than one business activity, must I file one application for each business activity?

Separate applications are not needed. It is the taxpayer, not the specific business activity, that is being registered.

List all of your business activities on the application. After your application has been filed, you can add and

delete business activities using the change form in your forms booklet (see Question 32 below).

NOTE: You may have more than one business name (DBA) if you choose. If so, obtain one branch license for each additional business name at no additional cost.

11. How do I get a branch license?

If you need additional license certificates because (1) you have multiple business locations that you need to display your license at or (2) you have more than one business name, complete Form G-50, General Excise Branch License Maintenance Form, and submit it to the Department. There is no charge for the branch license certificates.

12. I need my license number (i.e., my Hawaii Tax Identification Number) for banking and other purposes right away. Can I get my license number sooner?

You may obtain your Hawaii Tax Identification Number while you wait if you bring 2 copies of your completed application and \$20 fee in person to any district tax office or to the Oahu and Maui Business Action Centers.

If you file your application via the Internet through the Hawaii Business Express website, which is a partnership of several government agencies, you will have your number e-mailed to you, usually within a few days after the application data arrives at the Department of Taxation.

IMPORTANT: Applications that are merely dropped off will be treated as if they had been mailed.

13. If I buy the assets of an existing business, must I apply for a new general excise tax license or can the existing license be transferred to me?

You must apply for your own license; general excise tax licenses are not transferable.

For example, if you form New Corporation with assets purchased from Old Corporation, then New

Corporation must file its own application to register for the general excise tax and obtain its own Hawaii Tax Identification Number. Old Corporation cannot transfer its license to New Corporation.

IMPORTANT: When a sale, conveyance, or other transfer of all or a substantial portion of another business occurs, the seller must obtain a certification from the Department on Form G-8A, Report of Bulk Sale or Transfer. Form G-8A may be filed by either the seller or the buyer, but if it is not filed with the Department or if any outstanding taxes are not paid within 20 days of the transfer, then the purchaser may become liable for any outstanding taxes owed by the seller up to the amount of the purchase price.

14. I noticed that the general excise tax forms also refer to a “use tax.” What is the use tax?

The use tax is a tax imposed on the landed value of goods, services, and contracting imported from somewhere outside Hawaii to a location within Hawaii for use in Hawaii.

The “landed value” is the value of the goods, services, and contracting at the time it arrives in Hawaii, and includes the sales price, shipping, insurance, handling, customs duties, and other related costs, but does not include any state or local sales tax paid in another state.

By imposing the use tax at the same rates as the general excise tax on Hawaii businesses, the use tax reduces the price advantage that untaxed out-of-state sellers of goods, services, and contracting have over Hawaii sellers.

Because of the complementary nature of these taxes, businesses are automatically registered for the use tax when they register for the general excise tax, and report both taxes on combined general excise/use tax returns.

Additional information is provided in the Department of Taxation brochure, “An Introduction to the Use Tax.”

15. My company is not physically located in Hawaii, but we do have isolated transactions

with customers in Hawaii. Are we subject to Hawaii's general excise and use taxes on transactions with our Hawaii customers?

Your company may or may not be subject to Hawaii's general excise and use taxes depending on whether your company has substantial presence in Hawaii to be subject to the taxing jurisdiction of Hawaii.

You will not be subject to Hawaii's general excise and use taxes if your company only sends goods to your customers via the mail or common carrier, does not have an office, employees, representation, inventory, or property in Hawaii, and does not provide any services in Hawaii such as installation, maintenance and repair, training, consulting, etc.

Once your company has substantial presence in Hawaii to be subject to Hawaii's taxing jurisdiction, however, then all of its transactions in Hawaii will be subject to Hawaii's general excise and use taxes.

For more information, see Tax Information Release No. 95-5.

16. How often do I need to file general excise/use tax returns?

General excise/use tax returns must be filed throughout the year. Whether you file monthly, quarterly, or semiannually largely depends on the amount of general excise tax you have to pay during the year.

You may file semiannually (every 6 months based on your tax year) if you will pay \$2,000 or less in general excise tax (including the 0.5% County Surcharge tax) per year. For example, if you have \$50,000 (\$44,444, if only Oahu income) in gross income all of which is taxed at the 4% rate, you may file semiannually because your total tax for the year is \$2,000.

You may file quarterly (every 3 months based on your tax year) if you will pay \$4,000 or less in general excise tax (including the 0.5% County Surcharge tax) per year. For example, if you have \$100,000 (\$88,888, if only Oahu income) in gross income all of which is

taxed at the 4% rate, you may file quarterly because your total tax for the year is \$4,000.

You must file monthly if you will pay more than \$4,000 in general excise tax (including the 0.5% County Surcharge tax) per year.

You may, however, choose to file returns more frequently than the filing period you are eligible for; you may not choose to file returns less frequently than the filing period you are eligible for.

Make your filing period selection on your application form. After your application has been filed, you can change your filing period using the change form in your forms booklet (see Question 32 below).

In addition to the monthly, quarterly, or semiannual periodic tax returns, you also must file an annual general excise/use tax return.

NOTE: If you applied for a one-time event license, then you must file monthly periodic returns for the duration of the event, but only for those months you have activity to report. An annual return is not required.

17. What form do I use to report my gross income and pay my general excise and use taxes monthly, quarterly, or semiannually, as appropriate?

The General Excise/Use Tax Return (Form G-45) is the periodic tax return. It is used to report your gross income and pay your general excise, use, and county surcharge taxes monthly, quarterly, or semiannually, as appropriate. Also complete Schedule GE if claiming any exemptions or deductions, and attach it to the Form G-45.

The customized general excise/use tax forms booklet you receive contains 2 copies of Form G-45 for each filing period. File one copy with the Department and keep the other copy for your records.

The forms booklet contains only one copy of the Schedule GE. See Question 40 for information on obtaining additional copies if needed.

18. When are the periodic tax returns and payments due?

Periodic tax returns and payments are due one month following the close of the filing period; that is, you have one month to file them. For example, the tax return for the semiannual period January through June must be filed on or before the last day of July.

A return is filed on time if the return is filed in-person at the Department or postmarked on or before the due date of the return.

In addition to the U.S. Postal Service, certain private delivery service companies designated by the Internal Revenue Service can be used to meet the due date, provided that the date recorded or marked by the private delivery service company is on or before the due date of the return.

If the due date falls on a weekend or State of Hawaii holiday, the tax return is considered timely filed if it is filed on the first work day immediately following that weekend or holiday.

19. Must I file a periodic tax return if I do not have any business income during the filing period?

Yes; a periodic tax return must be filed even if you do not have any gross income to report for the filing period. If you do not have any gross income to report, write a zero (0) in each column of the line for your main business activity.

EXCEPTION: If you applied for a one-time event license, file a periodic return only for those months you have activity to report.

20. If I have income from more than one kind of business activity, must I file a separate tax return form for each activity?

No; just separate your gross income by type of activity on a single periodic return.

For example, if you have income from wholesaling taxed at 0.5%, retailing taxed at 4%, and services

taxed at 4%, report your wholesaling income on the wholesaling line, retailing income on the retailing line, and services income on the services line.

21. Must I enter a number in each column for all business activities listed on the return?

No; enter a number in each column only for those business activities you actually engaged in during the filing period. Enter a zero (0) in your activity column(s) if you have nothing to report; do not leave it blank. Leave the lines for all other business activities blank.

22. Are there any other lines that I must complete?

You must complete the tax computation lines for Part I (0.5% tax rate), Part II (4% tax rate), Part III (0.15% tax rate) if applicable, Part IV (0.05% county tax rate) if applicable, and you must complete Part V.

Also complete the total taxes, total payment, and grand total of exemptions/deductions claimed lines.

23. What will happen if the return is not correctly completed?

If the return is incorrectly completed, you may receive a correction notice or a letter requesting an explanation from the Department. Also, if Part V is incomplete, you will be subject to a 10% penalty.

24. What is the purpose of the annual general excise/use tax return?

The General Excise/Use Tax Annual Return & Reconciliation (Form G-49) summarizes your activity for the entire year. No additional tax is due if there are no changes to the gross income, exemptions and deductions, taxable income, and taxes due reported on and paid with the periodic tax returns.

If you find any errors on previously filed periodic tax returns for the year, use the annual tax return to make the corrections (see Question 35 below).

IMPORTANT: Filing the annual tax return ensures that the 3-year statute of limitations period begins. If you do NOT file your annual tax return, you may be subject to a compliance inquiry long after the statute of limitations would otherwise have expired (see Question 38 below).

25. Can I skip the periodic tax returns and just file the annual tax return?

No; you must file both the periodic and annual tax returns as required by the General Excise Tax Law.

26. When is the annual tax return due?

The annual tax return is due on the 20th day of the 4th month following the close of your taxable year. For example, the annual tax return for a calendar year taxpayer must be filed on or before April 20th of the following year.

If you are not sure what your taxable year is, check your copy of the application, Form BB-1.

IMPORTANT: Although the due date for filing your annual general excise/use tax return is the same date your Hawaii income tax return is due, DO NOT attach your annual general excise/use tax return to your income tax return.

A return is filed on time if the return is filed in-person at the Department or postmarked on or before the due date of the return.

In addition to the U.S. Postal Service, certain private delivery service companies designated by the Internal Revenue Service can be used to meet the due date, provided that the date recorded or marked by the private delivery service company is on or before the due date of the return.

If the due date falls on a weekend or State of Hawaii holiday, the tax return is considered timely filed if it is filed on the first work day immediately following that weekend or holiday.

27. If I cannot file my periodic or annual tax returns on time, may I obtain an extension?

Extensions of time to file your *periodic* tax returns are not available. However, you may use Form G-39 to request an extension of time to file your *annual* tax return.

Extensions of time to file your annual tax return may be granted for up to 3 months at a time, but for no more than 6 months in total. This is not an automatic extension, and may be granted only for a good reason. This extension of time to file your return is NOT an extension of time to pay the tax, and a check for any additional tax due must be attached to the Form G-39. Approved extensions will be valid only if all monthly, quarterly, or semi-annual returns have been filed for the tax year.

28. What should I do before I file my periodic and annual tax returns?

The following are some of the things you should do before submitting your tax return:

- Make sure the Hawaii Tax Identification Number, the last four digits of your federal employer's identification number (FEIN) or social security number (SSN), and the taxpayer name on the return are correct.
- Check that all required entries have been made and that all your calculations are correct.
- Sign and date your return.
- If tax is owed, make your check payable in U.S. dollars to the "HAWAII STATE TAX COLLECTOR," and write the filing period, the form number, and your Hawaii Tax Identification Number on the check so that your payment can be properly credited if it is accidentally separated from the return. Attach the check to the front of your return where indicated.

IMPORTANT: Taxpayers who pay more than a combined total of \$100,000 in general excise, use, and county surcharge taxes per year are required to make their payments by electronic funds transfer (EFT). Taxpayers who are required to pay by EFT may be

subject to a 2% penalty on the tax due if payment is not made by EFT. The failure to pay by EFT penalty is not imposed on taxpayers who have registered to pay by EFT but who are not required to pay by EFT.

Use Form EFT-1, Authorization Agreement for Electronic Funds Transfer, to register for EFT. For more information, see Tax Information Release No. 99-1 and Department of Taxation Announcement No. 2002-4.

29. I used to have an 8-digit license number printed on my forms, but there is now a different number that starts with a "W". Which number should I use?

Prior to October 2004, persons registered for the general excise tax were assigned an 8-digit license number.

In October 2004, however, a new Hawaii Tax Identification Number replaced the old 8-digit license number following the implementation of the Department's new integrated tax information management system.

The Hawaii Tax Identification Number consists of the letter "W" followed by an 8-digit number and a 2-digit account suffix.

IMPORTANT: Although the Department allowed taxpayers to use the old 8-digit general excise tax license number on tax returns after the initial transition period when the new W numbers were first assigned, all taxpayers should now be using their new Hawaii Taxpayer Identification Number on tax returns and other related documents.

If you do not know what your Hawaii Taxpayer Identification Number is, contact the Department or go to the Department's website (www.hawaii.gov/tax) and select "Search the Tax Licenses." You may search for your new number by your old license number, taxpayer name, or DBA.

30. Where do I file my tax returns?

File your periodic and annual general excise/use tax returns at any district tax office or mail your returns to

the following address on Oahu regardless of where your business is located:

Hawaii Department of Taxation
P.O. Box 1425
Honolulu, HI 96806-1425

If you prefer, you can also electronically file your returns and extension Form G-39 via the Internet. Payments with an electronic check can be made online for a nominal fee of \$2.50 per transaction. Credit card payments are accepted; however, the credit card companies will add an additional processing fee to the \$2.50 transaction charge. For more information, go to:

www.ehawaii.gov/efile

NOTE: If you do not need a forms booklet (e.g., you electronically file your returns and don't use the forms in the booklet), help the State reduce its costs by accessing our website at: www.hawaii.gov/tax and clicking on "Request to Stop Receiving Tax Booklet", under "On-Line Services."

31. What happens if I don't pay my general excise tax on time?

Penalty and interest charges may be imposed if your general excise tax payment is late.

The 2 most commonly imposed penalties are (1) the penalty for failing to file a return and pay the tax on time and (2) the penalty for failing to pay the tax after filing a timely return.

If the tax return and payment are filed after the due date, the penalty is 5% of the unpaid tax per month, or part of a month, up to a maximum of 25%.

If the tax return is filed on time but no payment or an insufficient payment is made, then the penalty is 20% of the unpaid tax, but only if the tax is not fully paid within 60 days of the due date of the tax return.

Interest charges are 2/3 of 1% per month on any unpaid tax and penalty charges after the due date of the tax return.

IMPORTANT: Payments are applied to fees first, then interest, penalty, and then the tax itself. Contact the

Department if you would like to know the amount of any penalty and interest charges you will owe so that you can correctly pay your entire balance.

32. What are the other forms in my general excise/use tax forms booklet used for?

In addition to the periodic and annual tax returns and the Schedule GE, there are 4 other forms in your booklet.

Assignment of General Excise/Use Taxes By Districts Worksheet (Form G-75), effective January 1, 2007. One copy of Form G-75 is provided in your booklet. Make photo copies of the form or download a copy from www.Hawaii.gov/tax to complete a copy of this form if you have income from more than one district. This form will assist you in determining the amount of taxes attributable to each taxation district and completing Part V of Form G-45/ G-49 and should be kept for your files. You will be subject to a 10% penalty if Part V of Form G-45/G-49 is incomplete.

Notification of Cancellation (Form GEW-TA-RV-1) File this form to cancel your registration if you terminate your business and do not plan to start another. If you simply stop filing general excise/use tax returns, the Department will not automatically cancel your account; you may, however, be subject to a compliance inquiry. Enclose your license certificate(s) with this form. (See Question 33 below.)

Change of Address Form (Form ITPS-COA) File this form to change your mailing address and/or business address.

General Excise/Use, Employer's Withholding, Transient Accommodations and Rental Motor Vehicle & Tour Vehicle Surcharge Application Changes (Form GEW-TA-RV-5) Use this form to make changes to your registration information other than address changes. Examples include changes to your periodic return filing period, adding or deleting business activities, adding or deleting partners or officers, and name changes upon marriage or divorce.

33. Must I cancel my license if I terminate my current business but plan to start another business in the future?

No; there are 2 other options.

First, you may continue to file your periodic and annual tax returns and report zero (0) income and zero (0) tax due (see Question 19 above).

Second, you may send to the Department a written request to have your license temporarily placed on an inactive status for a period of up to 2 years. During this 2-year period, you will only need to file your annual tax returns; you will not need to file your periodic tax returns.

You may reactivate your license at any time by notifying the Department in writing. If you do not start a new business by the end of the 2-year period, you may submit a written request to extend the inactive period for an additional 2 years. If you do not request an additional extension, then your license will be automatically reactivated at the end of the 2-year period.

34. Could the Department revoke my license if I don't file any general excise tax returns for a long time?

Yes; the Department could revoke your license if you don't file any returns for 5 years and attempts to contact you are unsuccessful. The 5-year period does not include periods that your license is on inactive status (see Question 33 above).

If you are unsure of whether your license has been cancelled or not, contact the Department or go to the Department's website (www.hawaii.gov/tax) and select "Search the Tax Licenses."

35. What should I do if I find a mistake on my periodic or annual tax return?

If you find an error on a periodic tax return that you filed with the Department, file an amended periodic tax return (Form G-54). The amended periodic tax return

may only be used if your annual tax return for that tax year has not yet been filed.

If you find an error on an annual tax return that you filed with the Department, file an amended annual tax return (Form G-55).

If correcting an error on an amended periodic or annual return results in a tax credit, the credit will be refunded to you as requested on the return; you may not carry the credit forward to a subsequent period or tax year. If additional tax is owed, payment of the tax, penalty, and interest due should be made with your amended tax return.

36. How does paying my general excise tax affect my state income tax return?

Because the general excise tax is imposed on you (the business), it is an ordinary and necessary cost of doing business that can be claimed as a business expense deduction on your income tax return.

IMPORTANT: The general excise tax you pay may NOT be taken as credit against your income tax liability.

37. How long should I keep the records used to prepare my general excise/use tax returns?

You are required to keep your records in the English language within the State for at least 3 years. These include records of gross proceeds of sale and gross income, forms and other documents substantiating any exemptions or deductions claimed, and other books, records of account, invoices, etc.

38. How long does the Department of Taxation have to audit me and assess or levy additional taxes?

In general, the statute of limitations for the Department to assess or levy additional taxes is 3 years from the date the annual tax return was actually filed or 3 years from the due date of the annual tax return, whichever is later.

NOTE: Once the tax owed is established, there is no statute of limitations on collection proceedings.

39. How much time do I have to claim a refund if I find that I have overpaid my general excise and use taxes?

If you file your annual tax return on time or within 3 years of the due date of the annual tax return, then the refund may be claimed within 3 years of the date the annual tax return was actually filed or within 3 years of the due date of the annual tax return, whichever is later.

If you do not file an annual tax return or do not file your annual tax return within 3 years of the due date of the annual tax return, then the refund may be claimed within 3 years after the payment of the tax or within 3 years of the due date of the annual tax return, whichever is later.

40. How can I obtain the forms, instructions, and publications mentioned in this brochure?

The forms, instructions, and publications mentioned in this brochure and much more are available at any district tax office and on the Department's website at www.hawaii.gov/tax.

You can also have copies mailed to you by calling our 24-hour Forms by Fax/Mail service at 808-587-7572, or toll-free at 1-800-222-7572.

41. How can I get help if I have more questions about the general excise tax?

Contact the Department's Taxpayer Services Branch for one-stop assistance with your tax questions, or visit any district tax office. Contact information is provided on the following page.

Additional information about the services provided by the Department of Taxation may be found in the brochure entitled, "Hawaii State Tax Office Information."

**FOR MORE INFORMATION, FORMS,
PUBLICATIONS & ASSISTANCE**

www.hawaii.gov/tax

OAHU DISTRICT OFFICE

Princess Ruth Keelikolani Building 830 Punchbowl Street Honolulu, HI 96813-5094	First Taxation District P.O. Box 259 Honolulu, HI 96809-0259
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Taxpayer Services Branch

Information:	808-587-4242
Toll-Free:	1-800-222-3229
TDD/TTY:	808-587-1418
Toll-Free:	1-800-887-8974
Forms By Fax/Mail:	808-587-7572
Toll-Free:	1-800-222-7572
Fax No.:	808-587-1488
E-mail Address:	Taxpayer.Services@hawaii.gov

MAUI DISTRICT OFFICE

State Office Building 54 S. High Street, #208 Wailuku, HI 96793-2198	Second Taxation District P.O. Box 1169 Wailuku, HI 96793-6169
Telephone No.: 808-984-8500	Fax No.: 808-984-8522
E-mail: Tax.Maui.Office@hawaii.gov	

HAWAII DISTRICT OFFICE

State Office Building 75 Aupuni Street, #101 Hilo, HI 96720-4245	Third Taxation District 75 Aupuni Street, #101 Hilo, HI 96720-4245
Telephone No.: 808-974-6321	Fax No.: 808-974-6300
E-mail: Tax.Hilo.Office@hawaii.gov	

KAUAI DISTRICT OFFICE

State Office Building 3060 Eiwa Street, #105 Lihue, HI 96766-1889	Fourth Taxation District 3060 Eiwa Street, #105 Lihue, HI 96766-1889
Telephone No.: 808-274-3456	Fax No.: 808-274-3461
E-mail: Tax.Kauai.Office@hawaii.gov	

