

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

www.hawaii.gov/tax

OAHU DISTRICT OFFICE

Princess Ruth Keelikolani Building
830 Punchbowl Street
Honolulu, HI 96813-5094

TELEPHONE:

For Tax Information:

808-587-6515 (January - April 20)

808-587-4242

1-800-222-3229 (Toll-Free From Neighbor Islands
and Mainland U.S.)

To Request Tax Forms:

808-587-7572

1-800-222-7572 (Toll-Free From Neighbor Islands
and Mainland U.S.)

MAUI DISTRICT OFFICE

State Office Building
54 S. High Street, #208
Wailuku, HI 96793-2198
TELEPHONE: 808-984-8500
FAX: 808-984-8522

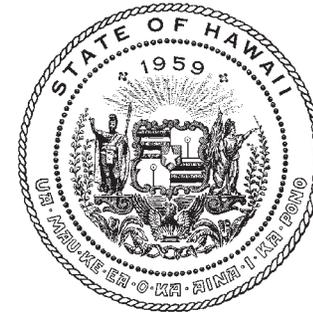
HAWAII DISTRICT OFFICE

State Office Building
75 Aupuni Street, #101
Hilo, HI 96720-4245
TELEPHONE: 808-974-6321
FAX: 808-974-6300

KAUAI DISTRICT OFFICE

State Office Building
3060 Eiwa Street, #105
Lihue, HI 96766-1889
TELEPHONE: 808-274-3456
FAX: 808-274-3461

AN INTRODUCTION TO THE TAXPAYER ADVOCACY PROGRAM OF THE DEPARTMENT OF TAXATION



Linda Lingle
Governor

Kurt Kawafuchi
Director of Taxation

Revised July 2006

What is the Taxpayer Advocacy Program?

The Taxpayer Advocacy Program is administered by the Taxpayer Advocacy Office of the Department of Taxation. This office was established to provide the taxpayers of Hawaii with a one-stop service for taxpayer concerns that cannot be resolved through normal channels. We will assist and advise you when you have exhausted all means within the Department to resolve your tax-related problems. Assistance is provided on a case-by-case basis focusing on your needs.

When Should You Use the Taxpayer Advocacy Program?

The Department of Taxation is committed to administer the tax and revenue laws of the State of Hawaii in a consistent, uniform and fair manner. We strive to perform in a manner responsive and sensitive to the public's needs while respecting the concerns and rights of each taxpayer. In most instances, tax problems are usually resolved promptly through regular contacts. However, if you still have difficulty in resolving your problem after several attempts, this office may be able to help you.

Where is the Taxpayer Advocacy Office Located?

We are located in the Department of Taxation at 830 Punchbowl Street, Rm. 221 (Keelikolani Bldg.), Honolulu, Hawaii. Our telephone number is (808) 587-1791.

Some Situations Not Meeting the Criteria For This Office.

- ▶ Cases on a first inquiry basis.
- ▶ When you have not used or refused to use established administrative or formal appeal procedures.
- ▶ Using the taxpayer advocate service as a substitution for the formal appeals process or established departmental procedures.
- ▶ Appealing an audit assessment or appeals on file with the Board of Review or Tax Appeal Court.
- ▶ Requesting suspension of the 30-day time period to file an appeal of a mailed final notice of assessment.
- ▶ Any requests for technical advice or disclosure of tax information.
- ▶ Requests for reversal of legal or technical tax determinations.
- ▶ Issues relating or questioning the constitutionality or legality of the tax system and tax laws.
- ▶ Determination of innocent spouse relief.
- ▶ Taxpayers under investigation by the Criminal Investigation Unit.
- ▶ Determination of Offer in Compromise.

Your Responsibility As a Taxpayer.

You must first try to resolve your problem by using all means of contact with the function where your problem originated. You are responsible for providing documents or the necessary information to departmental personnel as requested within the specified time.

How to Contact Us.

You can reach this office by telephoning (808) 587-1791 or by e-mail at Taxpayer_Advocate@hawaii.gov.

If you need to call, e-mail, or write to us, please have the following information ready:

- ▶ your name, social security number, federal employer identification number, general excise license number, etc.;
- ▶ your address and ZIP code;
- ▶ your daytime telephone number and the best hours to call you;
- ▶ the date, the office involved, and the nature of the problem;
- ▶ your previous attempts to resolve the problem, and the offices and person(s) contacted;
- ▶ the tax period, tax year, and type of document involved. (e.g. tax return, assessment, etc.)

If we are unavailable at the time you are calling, you will be automatically connected to the voice mail of this office. Leave a brief message with the date, time, your name, phone number, the best time to return your call in the daytime, and explain your situation as best you can.

We will respond by mail to any inquiries/requests through the e-mail process, since all tax information is confidential.

If you decide to write, send all correspondence to the Taxpayer Advocacy Office, Department of Taxation, P. O. Box 259, Honolulu, HI, 96809-0259 or fax it to us at (808) 587-1560. Don't forget to date and sign your signature on the letter. We will not be able to help you without proper authorization.

To authorize a person other than yourself to represent you, to discuss the matter, or to receive information, it is your responsibility to send us Form N-848, Power of Attorney. This form is required whether the designated representative is an immediate family member, close friend, or hired professional, such as a CPA or an attorney.

Federal Form 2848, can be used in lieu of the State form, however, the tax type and tax year must be specific to Hawaii State taxes. Write "Hawaii Department of Taxation" or "State of Hawaii" at the top of Federal Form 2848.

NOTE: Information can only be given to the extent of the authorization.