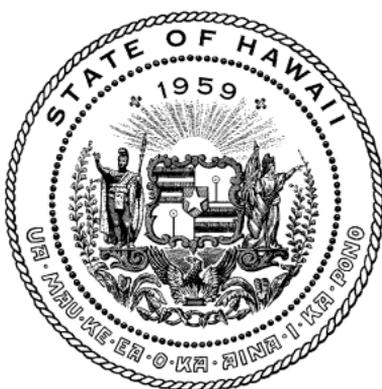


AN INTRODUCTION TO WITHHOLDING STATE INCOME TAX BY EMPLOYERS



STATE OF HAWAII
DEPARTMENT OF TAXATION

Benjamin J. Cayetano
Governor

Ray K. Kamikawa
Director of Taxation

A MESSAGE FROM THE DIRECTOR

As a new employer in the State of Hawaii, you now have responsibilities to withhold state income tax from your employees under the Hawaii income tax law. This responsibility is often referred to as the withholding tax.

The question and answer format of this brochure will familiarize you with the steps you must take when withholding Hawaii state income tax from your employees. Detailed information may be obtained by requesting a copy of the Department of Taxation publication entitled, "Booklet A: Employer's Tax Guide."

Should you have any further questions, please telephone or write to one of our district tax offices. The telephone numbers and mailing addresses are provided to you at the back of this brochure.

1. What is the withholding tax?

Under the income tax law, employers are required to withhold Hawaii state income tax from their employees' wages and to remit the amounts withheld to the Department of Taxation. The requirement to withhold state income tax is commonly called the withholding tax.

2. If the withholding tax really is income tax deducted from my employees' wages and not a tax on my income, who is actually liable for this tax?

Hawaii tax law requires an employer to withhold State income tax from the employees' wages and also requires that the tax withheld be held in trust by the employer for the State. Therefore, you, as the employer, will be liable for this tax should you fail, neglect, or refuse to withhold the amount of tax required from your employees' wages, or should you fail to remit the amount required to the Department of Taxation.

NOTE: If the employer is a corporation, then any person or corporate officer whose duty it is to withhold or remit the tax and who willfully fails to do so will be personally liable for the tax, even if the corporation dissolves. (See also question 42 below.)

3. Are businesses the only taxpayers which have to withhold income tax from their employees?

No, government agencies, nonprofit groups, and individuals not doing business in Hawaii are also required to withhold Hawaii income tax from their employees' wages.

For example, individuals who hire domestic employees to work in their homes (e.g. babysitters, maids, or companions) must withhold Hawaii income tax from their employees' wages.

4. Who is an employee?

An employee is someone who performs services for an employer. In general, if someone is told what to do, when to do it, and how to do it, and if the services are performed at the employer's place of business with equipment and supplies furnished by the employer, then an employer-employee relationship exists, and the person is classified as an employee.

5. If I don't want to hire someone as an employee, can I choose to hire the person as an independent contractor?

Yes. However, if, based on the facts and circumstances, an employer-employee relationship actually exists, then the person must be treated as an employee rather than as a self-employed individual, and payments are considered to be wages subject to the withholding tax.

6. Are all wages and other types of compensation paid to an employee subject to the withholding tax?

No, a list of what is not subject to the withholding tax is found in section 10 of "Booklet A: Employer's Tax Guide." "Booklet A: Employer's Tax Guide" may be requested from any district tax office.

7. I have a small business and don't need a full-time employee. If I hire one part-time employee, will I have to withhold state income tax from that employee's wages?

Yes. Wages paid to part-time employees are subject to the withholding tax.

8. If I hire employees only during the summer, must I withhold state income tax from their wages?

Yes. Wages paid to seasonal workers are subject to the withholding tax.

9. My employees normally work in Hawaii. However, we have a contract for a job on Johnston Island and some of my employees will be working there for 3 months. Am I required to withhold Hawaii income tax from my employees' wages while they are working on Johnston Island?

Yes. Since your employees' normal place of employment is in Hawaii, and since their wages are paid out of an office located in Hawaii (or a field office whose main office is in Hawaii), Hawaii income tax must be withheld.

10. I have an employee who is not a Hawaii resident. He says that his wages are exempt from the Hawaii

withholding tax because he is not a Hawaii resident even if he is working in Hawaii. Is this true?

No, the fact that your employee is not a resident of Hawaii does not make a difference. Wages earned by a nonresident of Hawaii are subject to the withholding tax in the same manner as wages earned by a Hawaii resident. There are, however, two exceptions to this general rule. (See questions 11 and 12 below.)

11. How should I treat wages paid to nonresidents who are on short term assignments in Hawaii?

An exemption from the withholding tax is allowed for wages paid to an employee who is not a Hawaii resident if the employee is performing services in the State for an aggregate of not more than sixty days during the calendar year, the employee's normal place of employment is not in Hawaii, the employee is paid for services from an office located outside the State, AND the employer reasonably expects the employee to be in the State for *not more than 60 days during the year*.

For example, Mr. X, a California resident, lives and works in California. Mr. X's employer sends him to Hawaii for 1 week to provide training to a client's employees on the use of a new machine. The wages paid to Mr. X for services provided in Hawaii are exempt from the withholding tax. However, if Mr. X is sent to Hawaii for 3 months instead of 1 week, the wages paid to him for the services provided in Hawaii will be subject to the withholding tax.

NOTE: The wages earned in Hawaii by a nonresident employee are subject to Hawaii's income tax, even if exempt from withholding, and a Hawaii income tax return may need to be filed by the nonresident employee.

Pursuant to Senate Concurrent Resolution No. 147 adopted by the 1998 Legislature in May of 1998, the Department of Taxation anticipates that Hawaii Administrative Rules §18-235-61-04 will be amended to preclude wages received by employees of a contractor (as defined in Hawaii Revised Statutes §237-6) from qualifying for the nonresident withholding exemption.

12. Does it make a difference if a nonresident performs part of the work outside of Hawaii?

An exemption from the withholding tax also is allowed for wages paid to an employee who is not a Hawaii resident

if the services are provided outside of Hawaii and the employee is paid for services from an office located outside the State.

For example, Ms. A, a resident of Maryland, is temporarily transferred to Hawaii by her employer for a 2-year period. At the end of the 2 years, she will return to Maryland. While assigned to Hawaii, she is sent to Guam for 3 months to help establish a new office there. The wages paid to Ms. A for services provided in Hawaii are subject to the withholding tax. However, the wages paid to Ms. A for services provided in Guam are exempt from the withholding tax.

13. What must be done in order for a nonresident employee's wages to be exempt from the withholding tax?

If your employee meets the requirements for either of the two exemptions allowed to nonresidents, then 3 copies of the Employee's Statement Concerning Nonresidence in the State of Hawaii (Form HW-6) must be completed by the employee and given to you, the employer. You, as the employer, must complete the information at the lower left corner of the form (i.e. "Employer's Name and Applicable dba," "Contact Person," "Phone Number," "Employer's Hawaii Withholding I.D. No.," and "Date"). Submit the original form and one copy to the Department of Taxation for approval, and return the third copy to the employee.

You may treat the Form HW-6 as effective immediately upon its submittal to the Department of Taxation. However, if you subsequently are notified that the employee's nonresident status either has been rejected or is under investigation, the employee's wages will be subject to the withholding tax.

Form HW-6 maybe requested from any district tax office.

14. What should I do if I am notified that my employee's nonresident status has been rejected or is under investigation?

The withholding tax is not retroactively applied but should begin no later than the first payment of wages made in the first month which begins 30 days after notification is made. You, as the employer, then must start withholding the tax from the employee's wages.

Although you are not liable for collecting any taxes on prior wages paid to your employee, your employee will be

required to reconcile and pay the difference when the employee later files a Hawaii individual income tax return. (See question 36 for Form HW-2 reporting requirements.)

15. If I am self-employed, do I withhold Hawaii income tax from myself?

No, as a self-employed individual, you do not earn wages. However, you may be required to pay estimated income tax on any income your business earns. See the instructions for Form N-1, Declaration of Estimated Income Tax for Individuals, for further information.

Form N-1 may be requested from any district tax office.

16. I incorporated my business and own 100% of the shares. Do I withhold income tax from myself or do I pay estimated income tax?

You must make estimated income tax payments on all of your income except payments you receive as an employee of the corporation. The corporation must withhold Hawaii income from payments you receive as an employee of the corporation. For example, wages you receive as a corporate officer are subject to the withholding tax.

17. How do I figure out how much to withhold from my employees' wages?

On or before an employee's first day of work, each employee must complete and sign an Employee's Withholding Allowance and Status Certificate (Form HW-4) and return it to you. You should keep the HW-4 on file as part of your payroll records. This form tells you how many exemptions each employee is claiming for withholding purposes and the employee's marital status (e.g. single, married, etc.). Form HW-4 may be requested from any district tax office.

The amount to be withheld is computed using the information from the Form HW-4 and the annualized withholding tax schedule, the alternate withholding tax schedules, or the withholding tax tables. You will find the withholding tax schedules and tax tables in Appendix I of "Booklet A: Employer's Tax Guide."

18. What is the maximum number of exemptions an employee can claim for withholding purposes?

The maximum number of exemptions an employee can claim is based on a number of factors including marital status, age, number of dependents, amount of tax credits, and amount of itemized deductions. A worksheet to calculate the proper number of exemptions to claim is provided on page 2 of the Form HW-4.

NOTE: An employee may choose to claim less than the employee's maximum allowable exemptions but may not claim more than the maximum allowed.

If an employee is claiming more than 10 exemptions, or if you believe that an employee has claimed an excess number of exemptions according to the employee's situation or has misstated his or her marital status, the Tax Assessor should be notified by sending the HW-4 and an explanation to the Department of Taxation.

19. Are employees required to complete a new Form HW-4 every year?

No, a new Form HW-4 needs to be filed only when there is a change in the employee's marital status or in the number of exemptions being claimed.

A new Form HW-4 should be filed as soon as possible if a change in the employee's marital status means that a married filing joint tax return can now be filed where one could not have been before, or if the maximum number of exemptions the employee can claim increases.

A new Form HW-4 must be filed within 10 days if a change in the employee's marital status means that the employee who previously filed a joint tax return no longer can, or if the maximum number of exemptions the employee can claim is less than the number currently being claimed.

A new Form HW-4 must be filed by December 1 for changes which occur during the year if the change will not affect the amount of tax to be withheld until the following year. The new Form HW-4 must be filed within 10 days if such a change occurs in December. An example of this type of change is a decrease in the maximum number of exemptions allowed due to the death of a dependent.

20. Can federal Form W-4 be substituted for Hawaii Form HW-4?

No, you must use the Hawaii Form HW-4.

21. What should I do if an employee fails or refuses to complete a Form HW-4 and give it to me?

If you do not receive a Form HW-4 from an employee, you must withhold the tax as if the employee is single and claiming zero (0) exemptions.

22. Must I accept a Form HW-4 on which an employee has written "exempt"?

No, Hawaii's withholding law does not allow an employee to claim complete exemption from withholding by simply writing "exempt" on Form HW-4. The employee must indicate the number of withholding exemptions the employee is claiming. If an employee refuses to properly complete a Form HW-4, you must withhold the tax as if the employee is single and claiming zero (0) exemptions.

For further information, see Tax Information Release No. 95-4 which may be requested from any district tax office, and which also is reprinted in "Booklet A: Employer's Tax Guide."

23. What do I need to do in order to register as an employer with the Department of Taxation?

If you are applying for both a general excise tax license number and an employer's withholding identification number at the same time, or if you need only apply for an employer's withholding identification number because you are not subject to the general excise tax, you must fill out 2 copies of the "State of Hawaii Basic Business Application," (Form BB-1). Submit both copies to the Department of Taxation and make another copy for your records.

The Department will assign one identification number to you for both the general excise tax and the withholding tax. A copy of the application will be forwarded to the Unemployment Insurance Division of the Hawaii Department of Labor and Industrial Relations which will assign you a Department of Labor number and send you a post registration packet. Applications may be obtained from any district tax office.

24. I already have a general excise tax license and want to hire my first employees. What should I do?

If you already have a general excise tax license number and now need to add the withholding tax, your original application must be amended by completing the "State of Hawaii Basic Business Amended Application," (Form BB-1X). Do NOT send in a new application for another identification number. Your general excise license number also will serve as your employer's withholding identification number.

25. Is there a fee for acquiring an employer's withholding identification number?

No, there is no fee.

26. After sending in my application (or an amended application), what will I receive from the Department of Taxation?

About 3 to 4 weeks after sending in your application or amended application, you will receive an employer's withholding tax forms booklet, a copy of "Booklet A: Employer's Tax Guide," and a small supply of Forms HW-4.

27. Is there a way that I can get my employer's withholding identification number and tax forms sooner?

Yes. If 2 copies of the application or amended application are brought in person to the Department of Taxation, your employer's withholding identification number will be as signed, blank withholding tax forms, a copy of "Booklet A: Employer's Tax Guide," and a small supply of Forms HW-4 will be given to you immediately. You should receive your booklet of forms after you receive your license.

IMPORTANT: Applications or amended applications which are merely dropped off will be treated as if they had been mailed.

28. How do I determine how often I need to file withholding tax returns?

Withholding tax returns are always filed on a calendar year basis even if your tax year does not end on December 31. Returns are filed throughout the year either monthly or quarterly. Semiannual filing is not permitted. How often you file depends on the total combined amount of Hawaii

income tax you will be withholding from all of your employees' wages during the year.

You may file quarterly (every 3 months) if the total combined amount withheld from all of your employees is \$1,000 or less per calendar year.

You must file monthly if you withhold more than \$1,000 in Hawaii income tax per year.

29. What form do I use to report the taxes withheld?

Form HW-14, the periodic tax return, is used to report the wages paid and the tax withheld, and to remit your payment of the tax withheld. The withholding tax forms booklet contains 2 forms HW-14 for each filing period of the calendar year. One copy is filed with the Department of Taxation, and the other is kept for your records.

As a cost savings measure, the Department is now issuing withholding tax forms booklets according to your filing period. Thus, if you are a monthly filer, the booklet will contain only monthly tax returns. If you are a quarterly filer, only quarterly tax returns will be included in your booklet.

30. Must I file a periodic tax return if I had no employees or withheld no taxes during a filing period?

A periodic tax return must be filed even if you do not have any employees during a filing period or do not have any tax withheld to report for a filing period. In either case, just write a zero (0) on the line for "total taxes withheld" and on the line for "amount of payment."

31. When are the periodic tax returns due?

Periodic tax returns are due on the 15th day of the month following the close of the filing period. For example, the tax return for the quarter of January through March must be filed on or before April 15.

If the employer's liability for taxes withheld exceeds \$100,000 a year, the monthly returns for the subsequent calendar year's withholding tax returns and payments are due on or before the 10th day of the calendar month after the close of the filing period. Additionally, these employers are required to make their payments by electronic funds transfer (EFT) instead of by check. For more information on paying taxes by EFT, contact your district tax office for a copy of Tax Information Release No. 95-6.

A return is filed on time if it is dropped off at the Department of Taxation or mailed, properly addressed with suffi-

cient postage and postmarked, on or before the due date of the return. If the due date falls on a weekend or state holiday, the tax return is considered timely-filed if filed on the first work day immediately following that weekend or holiday.

A 2-month extension of time to file periodic withholding tax returns and to make payment of the tax withheld may be granted by the Department of Taxation for good reason. The extension may be requested by submitting a letter stating the reasons for the request at least 10 days before the due date of the return. The letter also must include the taxpayer's name, employer's withholding identification number, and your signature or that of an authorized individual. You will be notified by letter of the Department's decision to permit or reject your request.

32. What is the annual tax return?

The annual withholding tax return (Form HW-3) has 3 main functions.

First, it is a summary of your withholding tax activity for the entire year. There will be no additional tax due if the tax withheld was accurately reported on the periodic tax returns and paid in full.

Second, the annual tax return may also be used to make corrections to the total wages, tax withheld, and tax paid which were previously reported. For example, if you mistakenly reported the wages paid and the tax withheld for one of your employees twice, you may adjust the total wages paid and the amount of tax withheld on the annual return. Doing so will lower the tax due for the year and result in a refund.

Third, the annual tax return is used to transmit Copy A of the Statement of Hawaii Income Tax Withheld and Wages Paid (Form HW-2) for each employee. Copy 1 of federal Form W-2 may be substituted for Copy A of Form HW-2.

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

No, you must file both the periodic tax returns and the annual tax return.

34. When is the annual tax return due?

Two copies of the annual tax return to which is attached copy A of Form HW-2 (or Copy 1 of federal Form W-2) for

each employee must be filed on or before the last day of February following the close of the calendar year. However, if your business terminates or permanently stops paying wages, then the annual return is due at the same time you file the final periodic return (Form HW-14).

A return is filed on time if it is dropped off at the Department of Taxation or mailed, properly addressed with sufficient postage and postmarked, on or before the due date of the return. If the due date falls on a weekend or state holiday, the tax return is considered timely-filed if filed on the first work day immediately following that weekend or holiday.

Reminder: Do not attach your annual withholding tax return to your income tax or general excise tax forms.

35. Can I get an extension of time to file my annual withholding tax return if I cannot file it on time?

A 2-month extension of time to file the annual withholding tax return and the accompanying Forms HW-2 (or Federal Forms W-2) may be granted by the Department of Taxation for good reason. The extension may be requested by submitting an Application for Extension of Time to File the Employer's Return and Reconciliation of Hawaii Income Tax Withheld from Wages (Form HW-26) on or before the due date of the annual return. You will be notified by letter of the Department's decision to permit or reject your request. A copy of the approval letter must be attached to the Form HW-3.

Note: This extension does NOT provide you with additional time to transmit copies of the Form HW-2 to your employees. You must still give your employees copies of their Form HW-2 (or federal Form W-2) by January 31. (See question 36 below.)

36. Do I have to give my employees a copy of the Form HW-2? If so, by what date?

Employees must be given 2 copies (Copies B and C) of Form HW-2 on or before the January 31 following the close of the calendar year. One copy is for the employees' records and the other is for filing with their Hawaii individual income tax returns. Copies C and 2 of federal Form W-2 may be substituted for Copies B and C of Hawaii Form HW-2.

NOTE: Be sure that the information on the Form HW-2 for a nonresident employee whose exemption from the

withholding tax was denied (see question 14 above) includes all wages paid during the year and not just the wages from which tax was withheld.

37. My employee lost the copy of Form HW-2 that I had issued earlier and has asked for another copy. Do I have to furnish the copy?

If an HW-2 form is lost or destroyed, an employer MUST furnish a substitute copy to an employee. The reissued form should be clearly marked, "Reissued by Employer."

38. If one of my employees quits in the middle of the year, may I wait until the January 31 of the following calendar year to give the employee the HW-2 form or do I have to give the forms sooner?

You may wait until January 31 of the following calendar year.

If, however, the employee is not expected to return to work within the current year, then you must give the employee the HW-2 (or federal W-2) statement within 30 days of the date you receive a written request for those statements from the employee.

39. What should I check before I file my withholding tax returns?

Check to make sure the amounts reported are correct. The tax return must be signed by an authorized individual, and that person's title and the date the return is signed should be written on the lines provided. Unless your liability for tax withheld exceeds \$100,000 per year, your check, made payable to the "HAWAII STATE TAX COLLECTOR" in U. S. dollars, should be attached to the tax return. Write "withholding tax," the filing period, and your employer's withholding identification number on the check so that your payment will be properly credited if it is accidentally separated from the tax return.

If your liability for tax withheld exceeds \$100,000 per year, you must make your payments by electronic funds transfer rather than by check. Send a letter to the Oahu District Tax Office, attention EFT Unit, for information.

40. Where do I file my tax returns?

Your completed periodic and annual tax returns must be submitted with any payments due to the Department of

Taxation. Mailing addresses are printed on the cover of your withholding tax forms booklet.

41. What happens if I don't pay my withholding tax on time?

Penalties and interest are assessed on tax not paid by the due date of the tax return. Any payment you make will first offset the interest owed, then the penalty, and finally, the tax itself.

If the tax return is filed after the due date, a penalty is assessed at the rate of 5% per month, or part of a month, up to a maximum rate of 25%. If the tax return is filed on time but no payment or insufficient payment is received, a penalty of 20% of the unpaid balance will be assessed if it is not paid within 60 days of the due date of the tax return.

For EFT filers, a penalty of 2% of the tax due will be assessed if a taxpayer who is required to make payments by EFT, or who is voluntarily registered to make payments by EFT, fails to do so without reasonable cause.

Interest is assessed at the rate of 2/3 of 1% per month on the entire unpaid tax and penalty.

42. What will happen if I don't file any withholding tax returns or pay over any tax withheld?

Employers who willfully fail to file withholding tax returns or supply required information are guilty of a misdemeanor punishable by a fine of up to \$25,000 and/or imprisonment of up to 1 year. If a corporation, the corporation may be fined up to \$100,000.

Employers who fail to pay over any tax withheld are guilty of a theft in which the State of Hawaii is the victim. If the tax withheld and not paid over to the State is more than \$300 but less than \$20,000, it is a Class C felony punishable by a fine of up to \$10,000 and/or imprisonment of up to 5 years. If the amount is more than \$20,000, it is a Class B felony punishable by a fine of up to \$25,000 and/or imprisonment of up to 10 years.

43. What are the other forms in my withholding tax forms booklet used for?

In addition to the periodic and annual tax returns, there are two other forms at the beginning of your booklet.

Notification of Cancellation of General Excise, Withholding, Transient Accommodations, or Rental Motor Vehicle & Tour Vehicle Accounts (Form GEW-TA-RV-1) This form

must be filed if you no longer need an employer's withholding identification number. If you do not cancel your withholding account and simply stop filing your tax returns, you will be subject to a compliance inquiry.

Filing this form and checking the box for withholding will only cancel the withholding tax and NOT cancel your registration for the general excise tax or any other tax for which you are registered.

Change of Address Form (Form GEW-TA-RV-2) This form is only used to change your mailing address and business address. It may not be used for any other purpose.

NOTE: If you have both a general excise tax account and a withholding tax account, any changes made to your mailing address and business address will affect both your general excise and withholding tax records.

44. How can I have my withholding tax returns booklet mailed to an address other than my main mailing address?

Complete the bottom half of Form GEW-TA-RV-2. Check the "Separate Withholding Tax Mailing Address" box and enter the address you want the withholding tax returns booklet to be mailed to.

45. How do I make other changes to the information on my application for an employer's withholding identification number?

If you wish to make other changes, you must use the General Excise, Use, Employer's Withholding, Transient Accommodations, and Rental Motor Vehicle & Tour Vehicle Surcharge Application Changes (Form GEW-TA-RV-5). Examples of common changes include: changing your filing period (e.g. from quarterly to monthly); or adding, deleting, or changing the partners or corporate officers of your business.

Be sure that the form includes the taxpayer's name, the employer's withholding identification number, and all information needed to make the change. In addition, the Department may ask you to provide copies of supporting documents.

46. What should I do if I find I have made a mistake on my tax return?

If you discover that an error has been made on a periodic tax return already filed with the Department of Taxation, an amended periodic tax return (Form HW-20) must be filed. The amended periodic tax return may be used only if the annual tax return for that calendar year has not yet been filed.

If correcting the error results in a tax credit, the credit will be refunded to you. Any additional tax due should be paid with a check attached to your amended periodic tax return.

If you discover that an error has been made on an annual tax return already filed with the Department of Taxation, an amended annual tax return (Form HW-23) must be filed. Any credit claimed will be refunded to you; you may not carry the credit forward to a subsequent calendar year. Any additional tax due should be paid with a check attached to your amended annual tax return.

Amended periodic and annual tax returns may be requested from any district tax office.

47. What should I do if an error was made on the Form HW-2 submitted?

Complete a new Form HW-2 making sure you place an "x" in the box to the left of the word "Corrected." Federal Form W-2C may be substituted for the corrected Form HW-2.

Copies B and C of Form HW-2 (or Copies C and 2 of federal Form W-2C) are given to the employee. Copy A of Form HW-2 (or Copy 1 of federal Form W-2C) is submitted with an amended annual tax return (Form HW-23). The amended annual tax return must be completed and submitted with the corrected Form HW-2 or federal Form W-2C even if there is no change to the original annual return filed.

48. Where can I get more information regarding the withholding tax?

Detailed information regarding the withholding tax is found in the Department of Taxation's publication entitled, "Booklet A: Employer's Tax Guide", and may be obtained from any district tax office.

For additional information and assistance, contact any district tax office. The mailing addresses and telephone numbers are listed at the back of this brochure.

NEED TO CONTACT A DISTRICT TAX OFFICE?

The mailing addresses, locations, and telephone numbers are listed below:

OAHU DISTRICT OFFICE

First Taxation District
P. O. Box 259
Honolulu, HI 96809-0259

Princess Ruth Keelikolani Bldg.
830 Punchbowl St.
Honolulu, HI 96813-5094

Telephone Numbers

TAXPAYER SERVICES

Information: (808) 587-4242
1-800-222-3229

Fax No.: (808) 587-1488

TDD/TTY: (808) 587-1418
1-800-887-8974

COMPLIANCE DIVISION

TDD/TTY: (808) 587-1419
1-800-961-5369

Office Audit Branch

(808) 587-1660
Fax No.: (808) 587-1633

Collection Branch

(808) 587-1600
Fax No.: (808) 587-1720

FORMS BY FAX

On Oahu: (808) 587-7572
Outside Oahu: (808) 678-0522
from your fax machine

CD-ROM (nominal fee) and

FORMS BY MAIL

(808) 587-7572
1-800-222-7572

MAUI DISTRICT OFFICE

Second Taxation District
P. O. Box 1169
Wailuku, HI 96793-6169

State Office Building
54 S. High St., #208
Wailuku, HI 96793-2198

Telephone No.: (808) 984-8500

Fax No.: (808) 984-8522

HAWAII DISTRICT OFFICE

Third Taxation District
P. O. Box 833
Hilo, HI 96721-0833

State Office Building
75 Aupuni St., #101
Hilo, HI 96720-4245

Telephone No.: (808) 974-6321

Fax No.: (808) 974-6300

KAUAI DISTRICT OFFICE

Fourth Taxation District
3060 Eiwa St., #105
Lihue, HI 96766-1889

State Office Building
3060 Eiwa St., #105
Lihue, HI 96766-1889

Telephone No.: (808) 274-3456

Fax No.: (808) 274-3461

NEED MORE INFO?

The Department of Taxation wants to cut some of the red tape and reduce the bureaucracy faced by Hawaii taxpayers. That's why we have a toll-free tax information hotline for your convenience.

If you have a state tax problem, have a question, or need assistance, dial toll-free:

1-800-222-3229

JUST NEED A TAX FORM?

Ask for your form and CD-ROM order form by mail by dialing toll-free:

1-800-222-7572

Ask for your form by fax by dialing:

On Oahu
(808) 587-7572

Outside Oahu
(808) 678-0522
from your fax machine

INTERNET ADDRESS?

Tax information and tax forms also are available on the Internet at:

<http://www.state.hi.us/tax/tax.html>

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