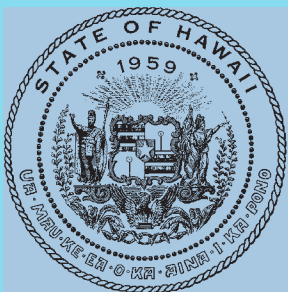


An Introduction to the General Excise Tax



**State of Hawaii
Department of Taxation**

Revised February 2021

Overview

This brochure provides basic information on the application of the general excise tax.

This brochure complements our “An Introduction to the Use Tax” brochure.

If you have any questions, please call or email us. Our contact information is provided at the back of this brochure.

Note: This brochure provides general information and is not a substitute for legal or other professional advice. The information provided in this brochure does not cover every situation and is not intended to replace the law or change its meaning. If there is a conflict between the text in this brochure and the law, then the application of tax will be based on the law and not on this brochure.

Table of Contents

| | |
|---------------------------------------|----|
| General Information..... | 1 |
| Tax Rates | 2 |
| Exemptions and Deductions..... | 3 |
| Hawaii Income Tax..... | 4 |
| Use Tax..... | 4 |
| Cash-Based Businesses | 5 |
| Registration & Licensing..... | 6 |
| How to Register | 6 |
| Licensing..... | 8 |
| Cancelling a GET License..... | 9 |
| Tax Forms & Filing Requirements | 10 |
| What Forms To File..... | 10 |
| Extensions and Amendments | 13 |
| General Filing Questions..... | 14 |

General Information

1. What is the general excise tax (GET)?

The GET is a privilege tax imposed on business activity in the State of Hawaii. The tax is imposed on the gross income received by the person engaging in the business activity. Your “gross income” is the total of all your business income **before** you deduct your business expenses. Your gross income includes any cost passed on to your customers such as the GET.

2. What is subject to the GET?

Activities subject to GET include wholesaling, retailing, farming, services, construction contracting, rental of personal or real property, business interest income, and royalties. This is not a complete list of activities.

3. What is the difference between GET and a sales tax?

There are two main differences. First, the GET is a *tax on the business* for the privilege of doing business in Hawaii, whereas a sales tax is a *tax on the customer* that is collected by the business.

Second, the GET is a tax on income from almost *all business activities*. A sales tax is a tax on the *retail sales of tangible goods*. “Tangible goods” are physical objects that you can touch such as furniture, books, clothing, or toys. For more information, see Tax Facts No. 37-1, “General Excise Tax.”

4. Can I visibly pass on the GET to my customer?

Yes. You may visibly pass on the GET to your customer, but you are not required to do so. The visible pass on of the GET is a matter of contract between you and your customer. Because the GET is imposed on you and not your customer (see question 3), you may include the GET in the price you charge your customer in the same way that you include your other costs of doing business.

If you choose to visibly pass on the GET to your customer, be sure your customer knows the exact dollar amount or percentage that will be added ahead of time and agrees to pay it. Consumer protection laws do not allow you to visibly pass on an amount that is more than the actual GET due on the transaction. The visible pass on of the tax should be listed as an additional itemized amount. Any additional amount charged must be included in your total gross income subject to the GET.

If a business chooses not to pass on the GET, it cannot say that there is “no tax.” (section 237-49, Hawaii Revised Statutes (HRS))

For more information, see Tax Facts No. 37-1, “General Excise Tax (GET)” and Tax Announcement Nos. 2006-15, “General Excise Tax (GET) and County Surcharge Tax (CST) Visibly Passed on to Customers,” 2018-14, “Kauai County Surcharge on General Excise Tax and Rate of Tax Visibly Passed on the Customers,” 2018-15, “Hawaii County Surcharge on General Excise Tax and Rate of Tax Visibly Passed on to Customers,” 2019-04, “Hawaii County Surcharge on General Excise Tax and Rate of Tax Visibly Passed on to Customers, Effective January 1, 2020.”

Tax Rates

5. What are the GET rates?

The state GET rates are:

- 0.15% on commissions from insurance sales;
- 0.5% on manufacturing or producing;
- 0.5% on wholesaling activities in which a business sells goods or services to another business for resale; and
- 4.0% on all other activities including the retail sale of tangible personal property (goods) or services, construction contracting, renting or leasing real or personal property, business interest income, commissions (except insurance commissions), theaters and amusements.

This is not a complete list of activities.

6. Are there local GET tax rates in the State of Hawaii?

Yes. Transactions attributable to a county that has adopted a county surcharge and subject to the state GET or use tax rate of 4% are also subject to a county surcharge of 0.5%, for a total tax rate of 4.5%. The county surcharge does not apply to transactions taxed at lower rates such as the 0.5% rate for wholesaling activities and the 0.15% rate for insurance commissions. The county surcharge does not apply to activities attributable to counties that do not have a county surcharge tax.

7. Are out-of-state and neighbor island businesses subject to the county surcharge?

Yes, a business located outside the State or on a neighbor island will be subject to the county surcharge if the business' activities are attributable to a county that has adopted the surcharge.

The application of the county surcharge to business activities is based on the sourcing rules contained in sections 18-237-8.6-01 through 18-237-8.6-10, Hawaii Administrative Rules.

Listed below are some of the activities that are subject to the county surcharge:

- Retail sale of tangible personal property (goods) delivered on an island with a county surcharge,
- Retail sale of services used or consumed on an island with a county surcharge,
- Renting or leasing real property located on an island with a county surcharge,
- Renting or leasing tangible/intangible personal property used or consumed on an island with a county surcharge,
- Contracting if used or consumed on an island with a county surcharge.

8. Are my sales to nonprofit and religious organizations exempt from GET?

No. Your sales to nonprofit and religious organizations are generally subject to GET. Many nonprofit and religious organizations such as churches are exempt from federal and state income taxes, but since the GET is imposed on you as the seller and not your customer, the sale is subject to GET. Therefore, a business may visibly pass on the GET to customers who are nonprofit or religious organizations. The visible pass on of the GET is a matter of contract between you and your customer.

Exemptions and Deductions

9. Are there any GET exemptions or deductions?

Most business expenses, such as the cost of goods sold or depreciation allowed as deductions on your income tax return, are not deductible on your GET return. Some of the more common GET deductions include:

- Payments made to a subcontractor doing contracting work as defined in section 237-6, HRS,
- Sales of tangible personal property made directly to the federal government or credit unions,
- Out-of-state sales,
- Food paid for by the Supplemental Nutrition Assistance Program (SNAP) or with Women, Infants, and Children (WIC) food vouchers.

See the “Schedule of General Excise Tax Exemptions and Deductions” in the general excise/use tax return instructions for more information.

Hawaii Income Tax

10. Do I also have to pay Hawaii income tax?

In most cases, if you are doing business in Hawaii, then you must pay both GET and Hawaii income tax. However, you will only pay income tax on your net income.

Your “net income” is the profit remaining **after** you deduct allowable business expenses from your gross income.

11. How does paying my GET affect my state income tax?

The GET that you pay may not be taken as a credit against your income tax liability. However, you may claim the GET as a business expense deduction.

Use Tax

12. I noticed that the GET forms also refer to a “use tax.” What is the use tax?

The use tax is a complementary tax to the GET. The use tax is imposed on property, services, contracting, and intangibles imported for use in Hawaii and acquired from an unlicensed seller located outside of the state who is not subject to the GET. You do not have to pay use tax if the GET has been imposed on your purchase or if your transaction qualifies for a use tax exemption. The use tax is based on the landed value of the property, services, contracting, and intangibles when it is brought into the state. Both taxes are reported on the combined general excise/use tax returns.

The “landed value” is the value of the property, services, contracting, and intangibles when it arrives in Hawaii. It

includes the purchase price, shipping and handling fees, insurance costs, and customs duty. It does not include sales tax paid to another state.

By imposing the use tax at the same rates as the GET, the use tax reduces the price advantage that unlicensed out-of-state sellers have over Hawaii sellers.

For more information, see the brochure, “An Introduction to the Use Tax.”

Cash-Based Businesses

Do you know someone who is violating Hawaii’s tax laws? Those who do not pay their fair share of taxes hurt honest, hard-working taxpayers who do pay their taxes. The Department actively pursues individuals and businesses to collect the taxes due to the state and its citizens. The Special Enforcement Section was created to ensure that everyone, especially cash-based businesses, are compliant with our tax laws and pay their fair share of taxes. An individual or business that is not compliant may be issued a citation, fine, or assessment by the Special Enforcement Section.

13. What is a “cash-based business”?

A “cash-based business” is anyone that operates a for-profit or not-for-profit business that conducts a large amount of its transactions in cash and meets one or more of the following:

- (1) Substantially underreporting the GET owed,
- (2) Failing to have a GET license,
- (3) Failing to maintain adequate books and records,
- (4) Having no fixed or permanent place of business, or
- (5) Not accepting checks or credit cards.

14. What are some of the violations?

A fine can be assessed for the following violations:

- (1) Failure to obtain a GET license,
- (2) Failure to produce a GET license upon demand,
- (3) Failure to record transactions and maintain adequate books and records, and
- (4) Interference with a tax official.

The fines for these violations range from \$500 to \$2,000. If the violations are committed by a cash-based business, then the fines range from \$1,000 to \$3,000.

15. Why is the fine higher for a cash-based business?

The loss of tax revenue from unreported cash transactions hurts honest, hard-working taxpayers who pay their fair share of taxes. To address this problem, the Special Enforcement Section was established and stiffer fines were created to focus on cash-based businesses that are not compliant with our tax laws.

For more information about the Special Enforcement Section, see Department of Taxation Announcement Nos. 2009-08, 2013-12, and 2013-19.

16. How can I report a violation?

You may report a business that you suspect or know is not complying with Hawaii's tax laws to the Special Enforcement Section. We do not offer rewards for reporting this information.

Online at hitax.hawaii.gov - "Report Tax Violation"

Automated phone messaging: (808) 587-1456

Email: Tax.Special.Enforcement.Section@hawaii.gov

Fax: (808) 587-1633

Mail: Special Enforcement Section, Room 228
Department of Taxation
P.O. Box 259
Honolulu, Hawaii 96809-0259

Registration & Licensing

How to Register

17. Our company is not located in Hawaii. We sell goods to customers throughout the United States including Hawaii through our website and mail order catalog. Do we need to register for the GET?

If you have nexus with Hawaii, then you are required to register with the Department for a GET license. In general, nexus can be established through physical presence such as having an office, employees or representatives, inventory or other property in Hawaii, or providing services in Hawaii such as installation, training, maintenance, or repair services. Once nexus is established, then all your transactions in Hawaii are subject to Hawaii taxes. Act 41,

Session Laws of Hawaii 2018, provides that a person is engaging in business in the State, regardless of whether the person is physically present in the State, if the person has gross income of \$100,000 or more in the State or has entered into 200 or more transactions in the State in the current or preceding calendar year. For more information see Tax Announcement No. 2018-10.

If you do not have nexus with Hawaii, then you are not required to register since you are not subject to Hawaii taxes. You will not be subject to Hawaii taxes if your company is not located in the state and your only activity is sending goods to customers via the mail or common carrier. Even if you are not required to register, you may voluntarily register for the seller's collection of the use tax. This benefits your nonbusiness customers by relieving them of the responsibility to individually report and pay the use tax to the state on their purchases from you. If you register for seller's collection, you do not have to collect the use tax from your Hawaii business customers since they are required to report any use tax due on their general excise/use tax returns.

18. How do I register for the GET?

Complete Form BB-1, State of Hawaii Basic Business Application, and select "General Excise/Use Tax" to register for a GET license. When you register for GET, you will automatically be registered for use tax. This form is available online at **tax.hawaii.gov** or may be picked up from any district tax office.

Your application may be submitted online through our website at **hitax.hawaii.gov** or through the Hawaii Business Express website at **hbe.ehawaii.gov**, by mail, or in person at any district tax office.

You may also file your application with one of the Department of Commerce and Consumer Affairs' Business Action Centers.

19. How do I register for a one-time event such as an auto show, trade show, convention, or concert?

Complete Form BB-1, State of Hawaii Basic Business Application, and select "GE One-Time Event" to register for a one-time event. Use Form G-45, Periodic General Excise/Use Tax Return, to report and pay the tax due from your one-time event. See the instructions for filing a one-time GET/Use tax return for more information. An annual return (Form G-49) is not required.

20. If I have more than one business activity, do I file one application for each business activity?

No, 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 one application.

21. Is there a registration fee?

Yes. The registration fee is \$20.

22. How long does it take to process my application?

Your application will be processed and you will be issued a Hawaii Tax Identification Number within three to five business days if you apply online through Hawaii Business Express, two to four days if you apply through **hitax.hawaii.gov**, on the same day if you apply in person at a district tax office, or within three to four weeks if you mail or drop off your application.

23. How do I make changes to my application form?

If you need to amend Form BB-1 to register for another type of license such as transient accommodations tax or fuel tax, report changes to your business name, partners or corporate officers, filing frequency, or other changes, file Form BB-1, State of Hawaii Basic Business Application.

Report changes to your address on Form ITPS-COA, Change of Address.

Licensing

24. Do I need to display my GET license?

Yes. The license must be displayed at your place of business. If you have more than one business location, you must get an additional branch license for each location (see question 25).

25. How do I get a branch license?

Use Form G-50, General Excise Branch License Maintenance Form, to apply for a branch license. There is no charge for a branch license. Apply for a branch license if you have:

- (1) multiple business locations; or
- (2) more than one business name (such as a trade name or doing business as (DBA) name).

26. I misplaced my GET license. How do I get a duplicate license? Is there an additional fee?

Duplicate licenses can be requested by calling our Taxpayer Services Branch. If you paid the one-time \$20 registration fee, there is no additional fee. A duplicate license may also be printed through Hawaii Tax Online at: hitax.hawaii.gov.

27. Can I transfer my GET license to someone else?

No. A GET license is issued to a specific person or entity and may **not** be transferred to a different person or entity.

28. What happens if I don't have my GET license?

You could be issued a civil citation and fined if a Department Special Enforcement Section investigator finds that you are doing business without a GET license. The fine is \$500 for most businesses, but is \$2,000 for cash-based businesses.

You could also be issued a civil citation and fined if you have a license but fail to produce it when asked by the investigator. The fine is \$500 for most businesses, or \$1,000 for cash based businesses.

Cancelling a GET License

29. How do I cancel my GET license?

Submit Form GEW-TA-RV-1, Notification of Cancellation of Tax Licenses and Tax Permits, with your tax license to the Department. You must file tax returns up to the date of cancellation and pay all your taxes to cancel your license.

30. Do I need to cancel my license if I stop my current business activity, but plan to start another business activity in the future?

No. You have two other options:

You may keep your license open and active, but you must continue to file your periodic and annual tax returns even if you have no gross income (see question 40).

Alternatively, you may keep your license open and send a written request to the Department to temporarily change your license status to inactive for up to two years (Form L-9). You must continue to file annual tax returns when your license is placed on inactive status, but you do not need to file 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 two-year period, you may submit a written request to extend the inactive period for an additional two years. If you do not request an additional extension, your license will be automatically reactivated at the end of the two-year period.

31. Can my license be cancelled if I don't file any GET returns for a long time?

Yes. We may cancel your license if you do not file any returns for five years and we are unable to contact you. The five-year period does not include periods that your license is on inactive status (see question 30).

If you are not sure if your license has been cancelled, contact us or go to our website at tax.hawaii.gov and select "Search the Tax Licenses."

32. Can I reactivate a license that has been cancelled?

No. Once a license is cancelled, it cannot be reactivated. You will need to apply for a new GET license and pay the \$20 fee.

Tax Forms & Filing Requirements

What Forms To File

33. What forms do I file to report the GET?

Use **Forms G-45** (periodic GET/Use tax return) and **G-49** (annual GET/Use tax return) to report and pay your general excise, use, and any county surcharge taxes. See the form instructions for more information.

Use **Schedule GE (Form G-45/G-49)** to report your allowable exemptions and attach it to Forms G-45 and G-49. If you do not attach this form, then your exemptions will be disallowed. Make sure you use the appropriate revision year for Schedule GE.

Complete **Form G-75** and attach it to Forms G-45 and G-49 if you did business in *more than* one taxation district. If you do not attach this form, you will be subject to a penalty for failure to file a return. You will also be subject to a penalty of ten percent on the tax and surcharge due. Make sure you use the appropriate revision year for Form G-75.

Note: If you applied for a one-time event license, you must file a periodic return (Form G-45) for the one-time event. An annual return (Form G-49) is not required.

34. What is the annual general excise/use tax return?

Form G-49, the annual return, is a summary of your activity for the entire year. There will be no additional tax due if the business income, exemptions, taxable income, and taxes due were accurately reported on the periodic tax returns.

Form G-49 also may be used to make corrections to the amounts previously reported. For example, if you forgot to claim an allowable exemption on your periodic tax return (Form G-45), you may include the exemption on your annual tax return. Doing so will lower your tax due for the year and result in a refund.

Important: Filing the annual tax return ensures that the three-year statute of limitations period begins. If you do **not** file your annual tax return, the Department can make adjustments to the return at any time.

In addition, for taxable years beginning on or after January 1, 2020, if your GET liability exceeds \$4,000 annually, Form G-49 will be required to be filed electronically. A penalty of 2% of the tax due will be assessed if a taxpayer who is required to file electronically failed to do so. For more information, see Department of Taxation Announcement No. 2019-16.

If you do not file your annual return within 12 months of the due date for the annual return, you could lose the right to claim any GET benefits (such as exemptions or lower tax rates).

More information on the loss of benefits is provided in Department of Taxation Announcement No. 2012-09 and Tax Information Release (TIR) No. 2010-05, "Act 155, Session Laws of Hawaii 2010, Relating to General Excise Tax; The General Excise Tax Protection Act."

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

You must file periodic returns (Form G-45) either semiannually, quarterly, or monthly and one annual return (Form G-49) each year. How often you file periodic returns depends on the amount of taxes you have to pay during the year. However, you may choose to file returns more frequently than required. **Please note:** If you file returns more frequently than required, the Department will change your filing and payment frequency to monthly, see Announcement No. 2017-04 for more information.

- File Form G-45 semiannually (every six months) if you will pay \$2,000 or less in GET (including the county surcharge) per year.
- File Form G-45 quarterly (every three months) if you will pay \$4,000 or less in GET (including the county surcharge) per year.
- You must file Form G-45 monthly if you will pay more than \$4,000 in GET (including the county surcharge) per year. **Note:** The Department requires that you must also file your returns electronically at tax.hawaii.gov/eservices/ unless a waiver is obtained by filing Form L-110.

A penalty of 2% of the tax due will be assessed if a taxpayer who is required to file electronically fails to do so. For more information, see Department of Taxation Announcement No. 2019-16.

If your total annual general excise, use, and county surcharge taxes exceed \$100,000 per year, you must pay your taxes by electronic funds transfer (EFT). If you are required to pay by EFT and do not pay by EFT, you will be subject to a 2% penalty on the tax due. This penalty is not imposed on taxpayers who have registered to pay by EFT, but who are not required to pay by EFT.

For more information, see TIR No. 95-6, “Questions and Answers on Paying Taxes by Electronic Funds Transfer” and TIR No. 99-1, “Filing of Tax Returns Required by Taxpayers Who Pay Taxes by Electronic Funds Transfer (EFT).”

36. When are my tax returns due?

Periodic tax returns are due on the 20th day of the calendar month following the close of your monthly, quarterly, or semiannual filing period. For example, the tax return for the semiannual period January through June is due by July 20.

The annual tax return is due on the 20th day of the fourth month following the close of the taxable year. For example, the annual tax return for a calendar year taxpayer is due by April 20. If you are not sure what your tax year is, you may check your copy of the application, Form BB-1.

If the due date falls on the weekend or legal holiday, the tax return is due on the next business day following the weekend or holiday. A return is considered timely filed if it is dropped off to any district tax office or postmarked by the due date of the return.

37. Where do I file my tax returns?

Your tax returns must be signed, dated, and submitted to:

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

You can also electronically file your returns and extension (Form GEW-TA-RV-6) via the Internet. Payments can also be made with an electronic check or credit card (subject to additional fees). For more information, go to: **hitax.hawaii.gov**

Extensions and Amendments

38. If I cannot file my tax return on time, may I get an extension?

There is no extension of time to file your periodic return (Form G-45). Use Form GEW-TA-RV-6 to request an extension of time to file your annual return (Form G-49).

An extension may be granted for three months at a time and up to six months in total. An extension is **not** automatic and is only granted for a good reason. An extension of time to file is **not** an extension of time to pay the tax. Payment for the estimated additional tax due must be attached to Form GEW-TA-RV-6. A request for an extension is considered timely filed if it is dropped off at any district tax office or postmarked by the due date of the annual tax return.

39. What should I do if I made a mistake on my tax return?

If you made an error on your periodic tax return (Form G-45), report the correct amounts when you file your annual return (Form G-49). Another option is to file an amended periodic tax return by using Form G-45 and selecting "Amended" at the top of the form. An amended periodic tax return may only be filed if your annual tax return for that tax year has not yet been filed. If you report the correct amounts on Form G-49, it is not necessary to also file an amended periodic return.

If you find an error on your annual tax return, file an amended annual tax return by using Form G-49 and selecting "Amended" at the top of the form.

If filing an amended periodic or annual return results in a tax credit, the credit will be refunded to you (see question 48). 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 must be made with your amended tax return.

General Filing Questions

40. Do I need to file a tax return if I have no business income during the period?

Yes. A tax return must be filed for every periodic and annual filing period even if no tax is due. If you did not have any gross income during the filing period, write a zero (0) in each column of the line for your main business activity and on the total amount due line. Remember to sign and date your return.

41. 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.

42. Can I report all my business activities on one tax return?

Yes. For example, if you have income from wholesaling, retailing, and services, report your wholesaling income on the wholesaling line, retailing income on the retailing line, and services income on the services line.

43. Do I need to enter a number for every business activity listed on the return?

No. Enter a number in each column only for the business activities you engage in. If you did not have any gross income during the filing period, enter a zero (0) in your activity column(s); do not leave them blank. Leave the lines for business activities that you do not engage in blank.

44. 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.

45. What happens if I don't pay my GET on time?

Penalties and interest are assessed on any tax that is not paid on time.

If the tax return is filed after the due date, a penalty will be assessed on the tax due at the rate of 5% per month, or part of a month, up to a maximum of 25%.

If the tax return is filed on time but the tax is not paid within 60 days of the due date of the return, a penalty of 20% will be assessed on the unpaid tax.

If you are required to file electronically and fail to do so or if you are required to pay by EFT and do not timely pay by EFT, a penalty of 2% will be assessed on the tax due.

Interest is assessed at the rate of 2/3 of 1% per month or part of a month on any unpaid taxes and penalties.

If a payment is dishonored, a \$25 service fee is assessed.

Important: Payments are applied to fees first, then interest, penalty, and then the tax. Contact the Department if you need help calculating penalty and interest charges.

46. 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 three years. These include records of gross proceeds of sale and gross income, forms and other documents substantiating any exemptions claimed, and other books, records of account, invoices, etc.

47. How long does the Department 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 three years from the date the annual tax return was filed or three years from the due date of the annual tax return, whichever is later.

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

If you filed your annual tax return on time or within three years after the due date for filing the annual tax return, you may file an amended annual tax return within three years after the date the annual tax return was filed or within three years after the due date for filing the annual tax return, whichever is later.

If you did not file an annual tax return or you filed more than three years after the due date for filing the annual tax return, then a refund may be claimed within three years after the payment of tax or within three years after the due date for filing the annual tax return, whichever is later.

49. Where can I get tax forms and instructions?

Tax forms and instructions are available online at **tax.hawaii.gov** or may be picked up from any district tax office. You may also contact the Taxpayer Services Branch if you would like a form mailed to you. Our contact information is provided to you on the back of this brochure.

For More Information, Forms, Publications, & Assistance

Website: tax.hawaii.gov

OAHU DISTRICT OFFICE

Princess Ruth Keelikolani Building P.O. Box 259
830 Punchbowl Street Honolulu, HI 96809-0259
Honolulu, HI 96813-5094

Taxpayer Services Branch

Telephone: 808-587-4242
Toll-Free: 1-800-222-3229

Telephone for the hearing impaired

Telephone: 808-587-1418
Toll-Free: 1-800-887-8974

Fax: 808-587-1488

Compliance Division

Telephone: 808-587-1611

Office Audit Branch

Telephone: 808-587-1644
Fax: 808-587-1633

Collections Branch

Telephone: 808-587-1600
Fax: 808-587-1720

MAUI DISTRICT OFFICE

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

Telephone: 808-984-8500
Fax: 808-984-8522

Molokai
35 Ala Malama Street, Room 101
Kaunakakai, HI 96748

Telephone: 808-553-5541
Fax: 808-553-9878

HAWAII DISTRICT OFFICE

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

Telephone: 808-974-6321
Fax: 808-974-6300

Email: Tax.Hilo.Office@hawaii.gov

State Office Building
82-6130 Mamalahoa Hwy., #8
Captain Cook, HI 96704

Telephone: 808-323-4597
Fax: 808-323-4599

KAUAI DISTRICT OFFICE

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

Email: Tax.Kauai.Office@hawaii.gov

Telephone: 808-274-3456
Fax: 808-274-3461

Regular office hours are from Monday through Friday, except state holidays, as follows:

Oahu, Hilo, and Kauai offices: 7:45 A.M. to 4:30 P.M.

Maui, Molokai, and Kona offices: 8:00 A.M. to 4:00 P.M.