**LINDA LINGLE**
GOVERNOR

**JAMES R. AIONA, JR.**
LT. GOVERNOR

**KURT KAWAFUCHI**
DIRECTOR OF TAXATION

**MARIE C. LADERTA**
DEPUTY DIRECTOR

STATE OF HAWAII
**DEPARTMENT OF TAXATION**
P.O. BOX 259
HONOLULU, HAWAII 96809

PHONE NO: (808) 587-1510
FAX NO: (808) 587-1560

**August 10, 2004**

# DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2004-11

**RE: Act 228, Session Laws of Hawaii 2004, Relating to Child Abuse and Neglect (Act 228)**

On July 13, 2004, H.B. No. 1860, H.D. 1, S.D. 2, C.D. 1, was enacted into law as Act 228. Act 228 establishes a net income tax check-off to allow taxpayers to voluntarily contribute $5 on their state income tax returns to be allocated as follows:

> One-third to the Hawaii Children's Trust Fund; and
>
> Two-thirds to be divided equally among the Domestic Violence Prevention Special Fund of the Department of Health and the Spouse and Child Abuse Special Accounts under the Department of Human Services and the Judiciary.

Individuals will be allowed to make a voluntary contribution of $5 ($10 for a joint return) to these funds and accounts via a check-off box on their income tax return.

The amendments take effect upon approval and apply to taxable years beginning after December 31, 2004.

Current forms and other tax information are available at the Department's website at: www.state.hi.us/tax. If you know which tax form or publication you need, please call the Department's request line at 808-587-7572, or toll-free from the neighbor islands and continental U.S. at 1-800-222-7572. This service is available 24 hours a day, 7 days a week.

KURT KAWAFUCHI
Director of Taxation

HRS Sections Explained: HRS sections 235-102.5, 321-1.3, 346-7.5, 350B-2, and 601-3.6.