DAVID Y. IGE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR

MARIA E. ZIELINSKI
INTERIM DIRECTOR OF TAXATION

STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1530
FAX NO: (808) 587-1584

December 3, 2014

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2014-06

RE: Adoption of Amended Hawaii Administrative Rules section 18-231-3-10(a), Relating to Compromises

The Department of Taxation (Department) announces the adoption of amended section 18-231-3-10(a), Hawaii Administrative Rules (HAR), which became effective November 30, 2014.

The HAR was amended by adding a third basis for compromise of tax liabilities under section 18-231-3-10(a), HAR. Compromises may now be considered if the compromise promotes effective tax administration.

Copies of the rules are available at the Department's website at: tax.hawaii.gov, the Lieutenant Governor's website, and the district tax offices.

If you have any further questions, please contact the Department's customer service representatives at 587-4242, or toll-free at 1-800-222-3229.

MARIA E. ZIELINSKI
Interim Director of Taxation

HAR Sections Explained: Section 18-231-3-10(a)