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September 24, 2017

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2017-11

Re: Tax Relief for Victims of Hurricanes Irma and Maria

Due to Hurricanes Irma and Maria, the Department of Taxation (Department) recognizes that affected taxpayers may have difficulty meeting their tax obligations. The Department, therefore, will consider requests for extensions to file and pay other taxes and waivers of penalties and interest on a case-by-case basis. *See* Hawaii Revised Statutes (HRS) §§ 231-3(12) and 235-98 (2005 Supp.).

The postponement of deadlines to November 30, 2017 by waiver of interest and penalties apply to certain tax returns, tax payments or tax deposits and includes any individuals, corporations and businesses that previously obtained an extension of the due dates up until November 30, 2017.

"Affected taxpayers" include those businesses and individuals located in the disaster areas, as well as those whose tax records are located there. Taxpayers need to identify themselves as hurricane victims and should write "HURRICANE IRMA" or "HURRICANE MARIA" in BLACK ink at the top of their tax forms or any other documents filed with the Department. For a listing of the disaster areas, see the IRS website at https://www.irs.gov/newsroom/tax-relief-in-disaster-situations. Do not place the words "Hurricane Irma" or "Hurricane Maria" in the "DO NOT WRITE IN THIS SPACE" area in the upper right corner of any return. Taxpayers and tax practitioners who rely on the provisions of this Announcement should also include a brief statement as to how the disaster adversely affected their ability to meet their tax obligations.

Current forms and other tax information are available at the Department's website at: www.hawaii.gov/tax. If you know which tax form or publication you need, please call the Department's request line at 808-587-4242, or toll-free from the neighbor islands and continental U.S. at 1-800-222-3992.

/s/
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