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April 2, 2018

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2018-02

Re: Adoption of New Hawaii Administrative Rules Section 18-231-3-14.26, Relating to Registration of Representatives

The Department of Taxation (Department) announces the adoption of new section 18-231-3-14.26, Hawaii Administrative Rules (HAR), which became effective March 17, 2018.

This new rule authorizes the Department to require persons who represent taxpayers in any capacity before the Department to register in a manner to be prescribed by the Department. The Department initially issued this authority in the form of temporary rules. This new rule makes permanent and supersedes those temporary rules.

The Department exercised the authority granted by these rules to require taxpayers to register with the Department on July 1, 2017 through Tax Announcement No. 2017-03, dated March 29, 2017. Please refer to Tax Announcement No. 2017-03 for details about registering with the Department as a taxpayer representative.

Copies of the rule 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 Rules Office at (808) 587-1530.

LINDA CHU TAKAYAMA
Director of Taxation

HAR Section Explained: Section 18-231-3-14.26