DAVID Y. IGE
GOVERNOR

JOSH GREEN, M.D.
LIEUTENANT GOVERNOR

LINDA CHU TAKAYAMA
DIRECTOR

DAMIEN A. ELEFANTE
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION
830 PUNCHBOWL STREET, ROOM 221
HONOLULU, HAWAII 96813
http://tax.hawaii.gov/
Phone: (808) 587-1540 / Fax: (808) 587-1560
Email: Tax.Directors.Office@hawaii.gov

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DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2019-07

RE: Notice to revoke tax licenses due to abandonment

Hawaii Administrative Rules 18-231-3-14.17 enables the Department of Taxation (Department) to revoke tax licenses due to abandonment. Before revoking a tax license, the Department is required to post a notice of intent to revoke the licenses on its website for at least 45 days.

Accordingly, this Tax Announcement serves as notice that the Department **will post a searchable list of abandoned licenses on its website from July 1, 2019 through September 30, 2019**. The list can be searched on the Department's website (http://tax.hawaii.gov), clicking on "Search Tax Licenses," then entering the taxpayer name or other identifying data. A list of licenses, including the Status, will be presented.

A "Pending Revoke" status means that the periodic or annual returns have not been received for seven (7) years and that the Department will be revoking the license due to abandonment.

- If a license has a "pending revoke" status and the license holder wishes to retain the tax license, the taxpayer must (1) file missing returns or (2) submit a petition (letter) to the Director of Taxation explaining why revocation should not occur by September 30, 2019.
- If a taxpayer does not need to keep the tax license, no action needs to be taken. The tax license will automatically be revoked after September 30, 2019.

The obligation to pay taxes remains regardless of whether a license is revoked due to abandonment or otherwise closed. The status of a tax license has no effect on liability for payment of taxes, fees, penalties or interest accrued or imposed; debts must be paid. Also, license holders are required to file missing returns and are subject to audit review.

LINDA CHU TAKAYAMA
Director of Taxation