

JOSH GREEN, M.D.  
GOVERNOR

SYLVIA LUKE  
LT. GOVERNOR



STATE OF HAWAII  
DEPARTMENT OF TAXATION  
*Ka 'Oihana 'Auhau*

GARY S. SUGANUMA  
DIRECTOR OF TAXATION

KRISTEN M.R. SAKAMOTO  
DEPUTY DIRECTOR

EDWINA JOAO  
PO BOX 486  
KAUNAKAKAI HI 96748-0486



Date: February 23, 2024  
Letter ID: L1465566336  
SSN: XXX-XX-9272

RE: Non-Filed Tax Returns

Reply By: March 6, 2024

Dear Taxpayer:

Please read this notice carefully. You are receiving this notice because our records indicate that the tax returns listed on the next page have not been filed. You may be subject to civil and criminal penalties for failing to file all required tax returns.

**What you need to do**

If you have not filed the tax return(s) listed on the next page, please file all outstanding returns and pay the taxes due by **March 6, 2024**.

Please note that certain tax returns must be filed electronically. You may be subject to a penalty of 2% of the tax liability for failing to file electronically. For information on returns that must be filed electronically, visit [tax.hawaii.gov/geninfo/efile-mandate/](http://tax.hawaii.gov/geninfo/efile-mandate/). To file returns and make payments electronically, visit Hawaii Tax Online at [hitax.hawaii.gov](http://hitax.hawaii.gov).

If you have already filed the return(s) and paid the taxes due, please provide proof of filing and payment. Mail the following documents with a copy of this letter to the address stated below by **March 6, 2024**:

- A photocopy of the return(s) with the original signature or the electronic filing confirmation number.
- A photocopy (front and back) of the cancelled check(s) or electronic payment confirmation number.

**What happens if you do not respond**

If you do not provide the requested returns or information by the reply date, we may assess tax, including penalties and interest, based on the best available information. Interest is assessed at a rate of 2/3 of 1% per month or part of a month (8% annually) on unpaid taxes and penalties until the balance is paid in full.

Penalties may include, but are not limited to:

- For failure to file a tax return on or before the due date, a civil penalty of 5 percent per month, or part of a month, up to a maximum of 25 percent, of the amount of tax required to be shown on the return. See HRS § 231-39(b)(1).
- For the crime of willfully failing to file a tax return, a fine of up to \$25,000 (\$100,000 if the taxpayer is a corporation), imprisonment of up to 1 year, or probation. See HRS § 231-35.
- For underpayments of tax due to negligence or intentional disregard of rules (but without intent to defraud), a civil penalty of up to 25 percent of the underpayment. See HRS § 231-39(b)(2)(A).

<u>Installment Number</u>	<u>Installment Due Date</u>	<u>Starting Balance</u>	<u>Installment Amount</u>	<u>Interest</u>	<u>Penalty</u>	<u>Ending Balance</u>
		9,232.39	300.00	0.00	0.00	8,932.39
1	15-Mar-2024	8,932.39	300.00	43.63	0.00	8,676.02
2	15-Apr-2024	8,676.02	300.00	43.63	0.00	8,419.65
3	15-May-2024	8,419.65	300.00	43.63	0.00	8,163.28
4	15-Jun-2024	8,163.28	300.00	43.18	0.00	7,906.46
5	15-Jul-2024	7,906.46	300.00	41.26	0.00	7,647.72
6	15-Aug-2024	7,647.72	300.00	39.33	0.00	7,387.05
7	15-Sep-2024	7,387.05	300.00	37.39	0.00	7,124.44
8	15-Oct-2024	7,124.44	300.00	35.43	0.00	6,859.87
9	15-Nov-2024	6,859.87	300.00	33.46	0.00	6,593.33
10	15-Dec-2024	6,593.33	300.00	31.48	0.00	6,324.81
11	15-Jan-2025	6,324.81	300.00	30.99	0.00	6,055.80
12	15-Feb-2025	6,055.80	300.00	30.56	0.00	5,786.36
13	15-Mar-2025	5,786.36	300.00	28.60	0.00	5,514.96
14	15-Apr-2025	5,514.96	300.00	26.62	0.00	5,241.58
15	15-May-2025	5,241.58	300.00	25.33	0.00	4,966.91
16	15-Jun-2025	4,966.91	300.00	25.33	0.00	4,692.24
17	15-Jul-2025	4,692.24	300.00	24.23	0.00	4,416.47
18	15-Aug-2025	4,416.47	300.00	22.27	0.00	4,138.74
19	15-Sep-2025	4,138.74	300.00	20.30	0.00	3,859.04
20	15-Oct-2025	3,859.04	300.00	18.31	0.00	3,577.35
21	15-Nov-2025	3,577.35	300.00	18.09	0.00	3,295.44
22	15-Dec-2025	3,295.44	300.00	18.09	0.00	3,013.53
23	15-Jan-2026	3,013.53	300.00	18.09	0.00	2,731.62
24	15-Feb-2026	2,731.62	300.00	17.50	0.00	2,449.12
25	15-Mar-2026	2,449.12	300.00	15.60	0.00	2,164.72
26	15-Apr-2026	2,164.72	300.00	13.69	0.00	1,878.41
27	15-May-2026	1,878.41	300.00	11.76	0.00	1,590.17
28	15-Jun-2026	1,590.17	300.00	9.82	0.00	1,299.99
29	15-Jul-2026	1,299.99	300.00	7.87	0.00	1,007.86
30	15-Aug-2026	1,007.86	300.00	5.91	0.00	713.77
31	15-Sep-2026	713.77	300.00	3.93	0.00	417.70
32	15-Oct-2026	417.70	300.00	2.35	0.00	120.05
33	15-Nov-2026	120.05	120.85	0.80	0.00	0.00
34	15-Dec-2026					
		<b>Total:</b>	<b>\$10,020.85</b>	<b>\$788.46</b>	<b>\$0.00</b>	

E. Malinnag  
(808) 984-8523

Department of Taxation - Maui Collection Branch  
Attn: E. Malinnag  
54 S High St # 208  
Wailuku HI 96793-2198