Hawaii

1. **Is penalty abatement available?**
   1. Yes, but only for members of the armed forces and only upon their death.
2. **What is the statute/law that authorizes the state to abate penalties?**
   1. [§ 231-3. Department, general duties and powers](Statute%20231-3%20Department%20general%20duties%20and%20powers.rtf)
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?** 
   1. [Hawaii Taxpayer Bill of Rights](HAWAII%20TAXPAYER%20BILL%20OF%20RIGHTS.pdf)
4. **Is there a specific form that must be filed to request abatement, or does the taxpayer just submit written statement. What needs to be included in the statement if the state does not have a form?**
   1. No form needed. Hawaii requires a written statement by the tax payer and any additional documents proving that failure to pay was due to a reasonable cause, i.e. not due to the TP own carelessness, neglect, or willful disregard of the law, but due to circumstances beyond the taxpayer’s control
5. **Where and how are the requests submitted?  Can they be made orally over the phone through an authorized POA? Must the submissions be mailed, or can they be faxed?**
   1. Mail to:
      1. Princess Ruth Keelikolani Bldg.

830 Punchbowl St.

Honolulu, HI 96813-5094