

An application MUST be submitted at least 30 days prior to the due date of a return or of an EFT.

**Taxpayer Information**

<input type="checkbox"/> FEIN	Taxpayer Name	Contact Phone Number	
<input type="checkbox"/> SSN/ITIN		Mailing Address	
City		State	Zip Code

**Tax Type** – Check only those tax types for which an exemption is requested.

- |  |  |  |   |
|--|--|--|---|
| <input type="checkbox"/> Cigarette and Tobacco           | <input type="checkbox"/> Estate and Transfer | <input type="checkbox"/> General Excise    | <input type="checkbox"/> Public Service Company                     |
| <input type="checkbox"/> Corporate or Partnership Income | <input type="checkbox"/> Fiduciary           | <input type="checkbox"/> Individual Income | <input type="checkbox"/> Rental Motor, Tour, & Car Sharing Vehicles |
| <input type="checkbox"/> Employer's Withholding          | <input type="checkbox"/> Franchise           | <input type="checkbox"/> Liquor            | <input type="checkbox"/> Transient Accommodations                   |
| <input type="checkbox"/> Fuel                            |  |  |   |

**Tax Period** (MM DD YY) \_\_\_\_\_ **Hawaii Tax ID No.**(if applicable) \_\_\_\_\_

**Reason for Exemption** – Explain in detail the specific reason and attach any supporting information.

**Declaration**

*I declare, under penalties set forth in section 231-36, HRS, that this application (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete application, made in good faith prepared in accordance with the provisions of Chapter 231, HRS, and the rules issued thereunder.*

\_\_\_\_\_  
Signature of Taxpayer or Duly Authorized Agent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

**GENERAL INFORMATION**

Complete this form to request an exemption from the requirement to file electronically or to pay by Electronic Fund Transfer (EFT). Exemption requests cannot be applied retroactively. Upon the expiration of the exemption period, a new exemption application must be submitted outlining the reason(s) why you are unable to comply with the mandate to file electronically or to pay by EFT.

**REASON FOR EXEMPTION**

You must show a good faith effort to comply with the e-file or EFT requirements before an exemption will be granted. The exemption application must include a statement of the specific reason(s) why you are unable to comply with the requirements. Additional supporting documentation may be submitted along with the exemption application. Unwillingness, computer

system failure, break in internet coverage or failure to maintain internet access would not be considered good cause for an exemption.

**WHERE TO FILE**

**Mail completed application to:**

State of Hawaii – Department of Taxation  
**Form L-110 Review**  
P.O. Box 259  
Honolulu, HI 96809-0259  
tax.technical.section@hawaii.gov

The Department of Taxation may waive the 2% penalty if noncompliance with the mandate to file electronically or to pay by EFT is due to reasonable cause and NOT due to neglect.