



H S C P A

Hawaii Society of
Certified Public Accountants

900 Fort Street

Suite 850

P.O. Box 1754

Honolulu, Hawaii 96806

Tel: (808) 537-9475

Fax: (808) 537-3520

E-mail: info@hscpa.org

Website: www.hscpa.org

March 13, 2020

VIA E-MAIL: rona.m.suzuki@hawaii.gov

Rona M. Suzuki
Director of Taxation

As the Administration works with Congress to craft relief measures to assist individuals and industries impacted by the COVID-19, the Hawaii Society of CPAs (HSCPA) is writing to request that the Hawaii Department of Taxation (DOTAX) consider providing relief to all taxpayers in light of the uncertainty caused by the COVID-19 spread.

Specifically, we request that the DOTAX consider the following recommendations:

Individuals

- **Broad Relief:** Extend certain deadlines falling on or after April 20, 2020 and before October 20, 2020 to give individuals additional time to file and make payments through October 20, 2020.
- **Automatic Extension:** Provide an automatic extension to October 20, 2020, without the need to file any forms or request an extension.
- **Penalties & Interest:**
 - Waive late payment penalties if at least 70% of an individual's current tax due is paid by April 20, 2020.
 - Waive interest through October 20, 2020.
- **Other Relief:**
 - Waive underpayment penalties for 2020 estimated tax payments if paid by September 20, 2020.
- **Refunds:** Make every reasonable effort to process tax refunds as quickly as possible and get the money into people's hands where it can potentially provide economic stimulus.

Businesses

- **Broad Relief:** Extend certain deadlines falling on or after April 20, 2020 and before October 20, 2020, to give businesses additional time to file and make payments through October 20, 2020. This should apply to both Income Tax and GE/Use Tax.
- **Automatic Extension:** Provide an automatic extension without the need to file any forms or request an extension.
- **Penalties & Interest:** Waive late payment penalties and interest through October 20, 2020.

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- Other Relief: Provide appropriate relief for all businesses and tax-exempt organizations regarding elections and filings (including payroll, excise tax, etc.).

The HSCPA's 1,500 members serve individuals, small businesses, corporations and non-profit associations throughout the state and nationwide that may suffer economic harm as known cases of COVID-19 increase in Hawaii and the United States.

We appreciate your consideration of these comments and welcome the opportunity to discuss these issues further. If you have any questions, please contact our office at info@hscpa.org or (808) 537-9475.

Sincerely



Darryl Nitta, President
Hawaii Society of CPAs
Board of Directors



Kathy Castillo
Executive Director

cc: Governor David Ige
Senator Ronald Kouchi – Senate President
Senator Donovan Dela Cruz – Chair, House WAM
Representative Scott Saiki – House Speaker
Representative Sylvia Luke – Chair, FIN