Clear Form

Form AA-1
(Rev. 2017)

STATE OF HAWAII — DEPARTMENT OF TAXATION

APPEAL APPLICATION

FOR THE ADMINISTRATIVE APPEALS AND DISPUTE RESOLUTION PROGRAM

IMPORTANT: Please use the separate instructions to complete this form.

Section 1 Your Information

Tell us who you are and how to contact you. A person requesting an appeal is called a "petitioner."

Social security number(s) or FEIN	Hawaii tax identification number	
Name(s)		
DBA (Doing Business As)		
Mailing address		
City, town or post office	State	Postal/ZIP code
Daytime phone number	Fax number	
Email address		

Section 2 Your Representative (if any)

If you want someone to represent you during this appeal, complete this section and attach Form N-848.

I appoint the following person(s) as attorney(s)-in-fact to represent me in this appeal. I authorize my representative(s) to perform acts that I can perform with respect to this appeal including receiving and inspecting my confidential tax information, and signing agreements, consents, or similar documents.

Verified Practitioner ID No. or Tax Matters Representative ID No.		
Name(s)		
Firm's name		
Mailing address		
City, town or post office	State	Postal/ZIP code
Daytime phone number	Fax number	
Email address		

Section 3 Information About Your Appeal

Tell us about the assessment(s) that you dispute.

3a. Check one box to indicate the type of assessment you are appealing:

- ☐ Notice(s) of Proposed Assessment
- ☐ Notice(s) of Final Assessment
- ☐ Notice and Demand of Penalty (preparer penalties)

3b. Tax year(s)	Tax type (e.g., income, GE)	Assessment mailing date

3c. Auditor's or examiner's name

3d. Branch ☐ Field Audit ☐ Office Audit

3e. Branch location ☐ Oahu ☐ Maui ☐ Kauai ☐ Hawaii

3f. Did you file an appeal with the Board of Review? ☐ Yes ☐ No

3g. Did you file an appeal with the Tax Appeal Court? ☐ Yes ☐ No (If you checked "Yes," you must have permission from the Tax Appeal Court to participate in AADR. Attach a copy of the Court permission or pending motion/stipulation.)

Section 4 Reason for Your Appeal

List the item(s) that you disagree with and explain the reason(s) you think the assessment(s) is incorrect. If you need more space, attach additional sheets.

Disagreed item(s)	Reason(s) why you disagree and the relief that you are seeking

Section 5 Statement of Facts

State the facts and the law or other legal authority, if any, to support your position on each disagreed item. If you need more space, attach additional sheets.

Section 6 Signature of Petitioner(s)

Other Requirements: Check off each box to indicate that you have fulfilled the requirements below. Your application may be rejected or delayed if you don't fulfill these requirements. Do not submit your tax return, receipts, or other types of evidence with this application.

- ☐ I enclosed a copy of each Department of Taxation assessment that I dispute with this application.
- ☐ I provided a copy of this application including any accompanying documents to the Department of Taxation auditor or examiner assigned to my case.

Mail your application to:
Hawaii Department of Taxation
Administrative Appeals Office
830 Punchbowl Street, Room 221
Honolulu, HI 96813-5094

I declare that the information in this application and any accompanying documents are true, correct, and complete to the best of my knowledge and belief.

Signature of Petitioner(s)	Print name(s) and title(s)	Date
➤		
➤		

To Be Completed by the Administrative Appeals Office

Date application received	Was this application filed timely? ☐ Yes ☐ No	Case number	Date case closed