

# REQUEST FOR A RULING

(See back of form for requirements.)

Name of taxpayer	Hawaii Tax I.D. No., if any
Address of taxpayer	Federal Employer I.D. No. or Social Security No.

Enter the **name, address, email address and phone number** of the person to contact regarding this letter ruling request.

- |  | YES                      | NO                       |
|--|--------------------------|--------------------------|
| 1. Does this request involve a prospective (as opposed to a consummated) transaction?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Does this request involve an issue that is the same or similar to one:  |                          |                          |
| A. Being considered by the Department or the Multistate Tax Commission (MTC) in connection with an audit or examination of this taxpayer?  | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Being appealed to the Board of Review or the Tax Appeal Court by this taxpayer?   | <input type="checkbox"/> | <input type="checkbox"/> |
| C. Being litigated in the Hawaii Courts by this taxpayer?  | <input type="checkbox"/> | <input type="checkbox"/> |
| D. Being considered by the Department in connection with a claim for refund made by this taxpayer?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Is this taxpayer undergoing an audit or examination by the Department or the MTC with respect to any issue or tax?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Has this taxpayer been notified concerning a pending audit or examination by the Department or the MTC with respect to any issue or tax?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Does this request involve an issue that is clearly and adequately addressed by the Hawaii Revised Statutes, Hawaii Administrative Rules, decision of the Hawaii or federal courts, tax return instruction, Tax Information Release, or other publication issued by the Department?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Has the taxpayer previously been issued a ruling on the same or a similar issue by the Department? (If "yes", attach a copy of the ruling)  | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Has a representative been authorized to request the issuance of a ruling on behalf of this taxpayer? (If "yes", enter the name and address of the representative. The representative must be an individual or individuals and <b>may not</b> sign the declaration below.) Please attach a copy of Form N-848, Power of Attorney, authorizing your representative to receive your tax return information in connection with this ruling. | <input type="checkbox"/> | <input type="checkbox"/> |

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8. Enter name and address to which the original of the ruling and other correspondence is to be mailed.

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## DECLARATION AND CONSENT

Only an individual having personal knowledge of the facts may sign the declaration below. An authorized representative **may not** sign the declaration. If this taxpayer is a corporation, partnership, or trust or estate, the individual signing the declaration on behalf of the taxpayer must be a corporate officer, general partner, or fiduciary, as the case may be.

I declare, under the penalties set forth in section 231-36, HRS, that I have personal knowledge of the facts involved in this request and that I have examined this request, including accompanying documents, and, to the best of my knowledge and belief, the facts presented in support of this request are true, correct and complete. I understand that if any of the facts presented are later found to be in error, the ruling received will be void.

I further consent to disclosure of the ruling requested in redacted form pursuant to Tax Information Release No. 2009-01 and understand that if information other than names, addresses, and identifying numbers are to be redacted, I acknowledge my obligation to submit a deletion statement.

Signature

Date

Print or type name

Print or type title

## INSTRUCTIONS FOR FILING FORM A-7 REQUEST FOR A RULING

1. Complete Form A-7.
2. Your letter requesting a ruling must include the following information:
  - A statement required to be made pursuant to section 5.01 of Tax Information Release No. 2009-01;
  - An analysis of applicable law;
  - An application of the law to the facts; and a discussion of any law, rule, case, or other authority (whether in or out of Hawaii) contrary to your position;
  - A statement of the requested ruling position;
  - A deletion statement identifying information to be redacted from public disclosure if other than names, addresses, and identifying numbers; and
  - A printed and electronic copy of the desired ruling or determination. The electronic copy may be emailed to [Tax.Technical.Section@hawaii.gov](mailto:Tax.Technical.Section@hawaii.gov).
3. Mail the completed Form A-7, along with your letter requesting a ruling which includes the above information, to the:

State of Hawaii  
Department of Taxation  
Rules Office  
P. O. Box 259  
Honolulu, Hawaii 96809-0259

A ruling will be made after due consideration and will be mailed to the address indicated on line 8 of this form. A representative of the Rules Office will contact you within 21 calendar days after the request is received to acknowledge receipt, discuss procedural issues, and if necessary, to request additional information to ensure the ruling request is complete or to assist in processing the ruling. For further information, you may contact the Rules Office at (808) 587-1530.