FORM A-7 (REV. 2016)

STATE OF HAWAII — DEPARTMENT OF TAXATION

REQUEST FOR A RULING

(See back of form for requirements.)

Name of taxpayer Hawaii Tax		Hawaii Tax I.D. No., if any	x I.D. No., if any		
Address of taxpayer Federal Employer I.D. No		Federal Employer I.D. No. or So	or Social Security No.		
En	ter the name , address , email address and phone number of the person to contact regarding this letter ruling request.				
1.	Does this request involve a prospective (as opposed to a consummated) transaction? Does this request involve an issue that is the same or similar to one:		YES	NO	
	 A. Being considered by the Department or the Multistate Tax Commission (MTC) in connection with an audit or examination of this taxpayer? B. Being appealed to the Board of Review, the Tax Appeal Court, or the Department's Administrative Appeals Office by this taxpayer? C. Being litigated in the Hawaii Courts by this taxpayer? D. Being considered by the Department in connection with a claim for refund made by this taxpayer? Is this taxpayer undergoing an audit or examination by the Department or the MTC with respect to any issue or tax? Has this taxpayer been notified concerning a pending audit or examination by the Department or the MTC with respect to any issue or tax? 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? 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) Has a representative been authorized to request the issuance of a ruling on behalf of this taxpayer? 				
3. 4.					
5.6.7.					
	(If "yes", enter the name and address of the representative. The representative must be an indor individuals and may not sign the declaration below.) Please attach a copy of Form N-848, I authorizing your representative to receive your tax return information in connection with this ru	Power of Attorney,			
8.	Enter name and address to which the ruling and other correspondence are to be mailed.				
	DECLARATION AND CONSENT				
this ger	ly an individual having personal knowledge of the facts may sign the declaration below. An authorized represent axpayer is a corporation, partnership, or trust or estate, the individual signing the declaration on behalf of the partner, or fiduciary, as the case may be. Seclare, under the penalties set forth in section 231-36, HRS, that I have personal knowledge of the facts involved.	he taxpayer must be a co	orporate	officer,	
exa	imined this request, including accompanying documents, and, to the best of my knowledge and belief, the fature, correct and complete. I understand that if any of the facts presented are later found to be in error, the other consent to disclosure of the ruling requested in redacted form pursuant to Tax Information Release No.	cts presented in support ruling received will be vo	of this roid.		
	ormation other than names, addresses, and identifying numbers are to be redacted, I acknowledge my obligation			ent.	
Sign	nature Date				
Print or type name Print or type title		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.
- 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.