

DAVID Y. IGE
GOVERNOR



BONNIE KAHAKUI
ACTING ADMINISTRATOR

**STATE OF HAWAII
STATE PROCUREMENT OFFICE**

P.O. Box 119
Honolulu, Hawaii 96810-0119
Tel: (808) 587-4700
email: state.procurement.office@hawaii.gov
<http://spo.hawaii.gov>
Twitter: [@hawaiispo](https://twitter.com/hawaiispo)

April 11, 2022

PROCUREMENT CIRCULAR NO. 2022-11

TO: Office of the Governor, Chief Operating Officer
Office of the Lieutenant Governor, Chief of Staff
Executive Department Heads
Hawaii State Public Library System, State Librarian

Chief Procurement Officers: (CPOs)
Department of Education, Superintendent
University of Hawaii, President
Office of Hawaiian Affairs, Chairperson of the Board
Judiciary, Administrative Director of the Courts
Senate, President
House of Representatives, Speaker

Counties of Hawaii, Kauai, and Maui, and City & County of Honolulu
Executive Branch, Finance Director
Legislative Branch, City/County Council Chair
Board/Departments of Water Supply, Manager/Chief Engineer
Honolulu Authority for Rapid Transportation, Executive Director

CC: Administrative Services Offices

FROM: Bonnie Kahakui, Acting Administrator 

SUBJECT: Department of Taxation (DoTAX) Waiver for Internal Revenue Service (IRS) Tax Clearance

This circular is issued as a reminder that the Governor's Emergency Proclamation exempting §103-53, Hawaii Revised Statutes (HRS), IRS tax clearances expired on March 25, 2022. As a result, if a vendor is having difficulty getting Internal Revenue Services (IRS) Tax Clearance, then either the vendor or the purchasing agency may contact the Department of Taxation (DoTAX) to request a Tax Waiver that shall be valid for ten (10) working days from the approved date.

If DoTAX waives the IRS Tax Clearance, then the purchasing agency may use the Tax Waiver in conjunction with Hawaii Compliance Express (HCE) documents to prove compliancy, provided the

vendor is “Compliant” or “Exempt” with the Hawaii Department of Taxation, Hawaii Department of Commerce & Consumer Affairs, and the Hawaii Department of Labor and Industrial Relations to satisfy the requirements under chapter 103D-310(c).

Note: DoTAX will consider the IRS tax waiver if the IRS has not responded to the tax clearance request within 30 days.

Questions concerning IRS Tax Clearance Waivers for Taxpayers Contracting with the Government, who are Compliant with State Taxes, pursuant to HRS §103-53, shall be directed to DoTAX at tax.directors.office@hawaii.gov.