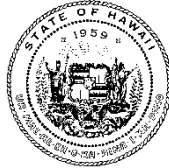


JOSH GREEN, M.D.  
GOVERNOR  
KE KIA'ĀINA



BONNIE KAHAKUI  
ADMINISTRATOR

**STATE OF HAWAII | KA MOKU'ĀINA O HAWAII**  
**STATE PROCUREMENT OFFICE**

P.O. Box 119  
Honolulu, Hawaii 96810-0119  
Tel: (808) 586-0554  
email: [state.procurement.office@hawaii.gov](mailto:state.procurement.office@hawaii.gov)  
<http://spo.hawaii.gov>

September 15, 2025

**PROCUREMENT CIRCULAR NO. 2026-07**

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

Chief Procurement Officers (CPOs):

Department of Education, Superintendent  
School Facilities Authority, Executive Director  
University of Hawaii, Chief Financial Officer  
Office of Hawaiian Affairs, Chairperson of the Board  
Hawaii Health Systems Corporation, President and Chief Executive Officer  
The 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, Council Chair  
Board/Departments of Water Supply, Manager/Chief Engineer  
Honolulu Authority for Rapid Transportation, Executive Director

CC: Administrative Services Offices

FROM: Bonnie Kahakui, Administrator 

SUBJECT: Internal Revenue Service Tax Compliance Report  
on Hawaii Compliance Express

**Effective September 15, 2025**, the Internal Revenue Service (IRS) will discontinue its participation in the Hawaii Compliance Express (HCE) program. As a result, vendors — excluding tax-exempt vendors — must directly upload their IRS Tax Compliance Report (TCR) to the HCE system.

For government agencies using HCE, the process of downloading a Certificate of Vendor Compliance (CVC) will remain unchanged for most vendors. However, TCRs are not currently available for tax-exempt vendors. The IRS is working toward a future release to include TCRs for these entities.

In the interim, tax-exempt vendors must submit their valid IRS Letter of Determination, dated **within three years** of the exemption date (see attached sample), directly to the requesting agency. The purchasing agency may use this Letter of Determination and the HCE documents to verify compliance, provided that the vendor is “Compliant” or “Exempt” by the Hawaii Department of Taxation (DoTAX), the Hawaii Department of Commerce & Consumer Affairs (DCCA), and the Hawaii Department of Labor and Industrial Relations (DLIR) to satisfy the requirement under Chapter 103D-310(c), HRS. This review process is similar to that used for DoTAX waivers ([Procurement Circular 2022-11, Amendment 1](#)).

A complete listing of all current Procurement Circulars is available at <https://spo.hawaii.gov/>; under the *References* menu, click on *Procurement Circulars*.

Should there be any questions, procurement personnel may contact the listed SPO staff, or you may contact me at (808) 587-4701 or email [bonnie.a.kahakui@hawaii.gov](mailto:bonnie.a.kahakui@hawaii.gov).

SPO Staff Name	E-mail Address	Phone Number
Christopher Amandi	<a href="mailto:christopher.j.amandi@hawaii.gov">christopher.j.amandi@hawaii.gov</a>	587-4706
Shannon Ota	<a href="mailto:shannon.j.ota@hawaii.gov">shannon.j.ota@hawaii.gov</a>	586-0563
Stacey Kauleinamoku-Murakami	<a href="mailto:stacey.l.kauleinamoku@hawaii.gov">stacey.l.kauleinamoku@hawaii.gov</a>	586-0571

Attachment



Department of the Treasury  
Internal Revenue Service  
Tax Exempt and Government Entities  
P.O. Box 2508  
Cincinnati, OH 45201

Date:  
07/23/2025  
Employer ID number:

Person to contact:

Accounting period ending:  
December 31

Public charity status:  
170(b)(1)(A)(vi)

Form 990 / 990-EZ / 990-N required:  
Yes

Effective date of exemption:  
June 6, 2025

Contribution deductibility:  
Yes

Addendum applies:  
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities). Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

*Stephen A. Martin*

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements