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PROCUREMENT CIRCULAR NO. 2026-12

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 *Bonnie A. Kahakui*

SUBJECT: **Vendor Compliance in Hawaii Compliance Express (HCE) – Updated Procedures**

This Procurement Circular supersedes Circulars 2026-07, 2026-08, and 2026-09. The purpose of this circular is to inform governmental entities of the updated procedures for vendors to establish and maintain compliance in [Hawaii Compliance Express \(HCE\)](#) following the Internal Revenue Service's (IRS) discontinued participation from the HCE program.

Since September 15, 2025, the IRS discontinued supplying tax compliance status through HCE. As a result, vendors, including tax-exempt organizations, must directly upload their appropriate documentation into HCE to establish their IRS tax compliance status.

Each vendor is responsible for selecting the applicable document, based on its business structure, through HCE and entering the information exactly as it appears on the document. One of the following documents is required to be uploaded into the HCE system:

- IRS Tax Compliance Report (TCR)
- IRS Letter of Determination for tax-exempt organizations
- DoTAX Tax Clearance Application (A-6) with the IRS-Approval Stamp
- Hawaii Department of Taxation (DoTAX) IRS Tax Waiver

HCE will then scan the uploaded document to extract information for accurate compliance status that will be displayed on the Certificate of Vendor Compliance (CVC).

Important Notes:

- The DoTAX IRS Waiver document is intended as an **exception**, not a substitute, for standard IRS documentation.
- Uploaded documents must exactly match the vendor information entered into HCE to be accepted.
- The uploaded documents are valid for one year from the issue date.

IRS TAX WAIVER REQUEST PROCESS

Vendors requesting a waiver must email the following information to DoTAX at tax.directors.office@hawaii.gov.

- Business/Organization Name
- Federal Employer Identification Number (FEIN)
- Organization Structure or Type
- Brief explanation of why a waiver is needed

If granted, then:

- The waiver is valid for 12 months from the approval date.
- The vendor must upload the waiver into HCE to prove compliance.

NO ACTION REQUIRED

Vendors whose compliance status is already correctly reflected in HCE do not need to take further action.

Participation in HCE is NOT mandatory. Vendors who decline using HCE shall provide the **purchasing agency** with a hard copy of a compliance certificate from each of the following agencies:

- Internal Revenue Service (IRS) - Tax Compliance Report (TCR) or DoTAX Tax Waiver
- Department of Labor & Industrial Relations (DLIR) - Form LIR27
- Department of Commerce and Consumer Affairs (DCCA) - Form COGS
- Department of Taxation (DOTAX) - Form A-6

Agencies are encouraged to direct vendors to the [Hawaii Compliance Express website](#) to download the vendor guide.

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, contact Christopher Amandi at Christopher.J.Amandi@hawaii.gov or (808) 587-4706.