



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

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<http://spo.hawaii.gov>

October 13, 2025

PROCUREMENT CIRCULAR NO. 2026-08

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

Effective immediately! Due to the ongoing federal government shutdown and the IRS's withdrawal from the Hawaii Compliance Express (HCE) program, certain vendors are unable to obtain a Tax Compliance Report (TCR) or a Letter of Determination.

This affects the following Entity types:

- Tax Exempt Organizations
- Limited Liability Companies (LLCs)
- Single Member LLCs (filing Schedule C)
- Partnerships
- Limited Liability Partnerships (LLPs)
- Entities using a Professional Employer Organization (PEO)

To address this issue, the State Director of the Department of Taxation (DoTAX) has agreed to consider granting IRS tax waivers to meet tax compliance requirements under §103D-53, Hawaii Revised Statutes (HRS); valid for 12 months from the approval date.

To request a waiver, vendors must email the following information to tax.directors.office@hawaii.gov:

1. Business Name of the organization
2. Federal Employer Identification Number (FEIN)
3. Organization Structure
4. Short explanation of why a waiver is needed

If the DoTAX grants a waiver for the IRS Tax Clearance, then the purchasing agency may use the DoTAX IRS Tax Waiver provided by the vendor (see attached sample) 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 and Consumer Affairs, and the Hawaii Department of Labor and Industrial Relations to satisfy the requirements under chapter 103D-310(c), HRS.

Tyler Hawaii and the SPO are collaborating to enable the upload of the DoTAX IRS Waiver into HCE; however, this functionality is planned for a future enhancement.

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.

SPO Staff Name	E-mail Address	Phone Number
Christopher Amandi	christopher.j.amandi@hawaii.gov	(808) 587-4706
Shannon Ota	shannon.j.ota@hawaii.gov	(808) 586-0563
Stacey Kauleinamoku-Murakami	stacey.l.kauleinamoku@hawaii.gov	(808) 586-0571

Attachment

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION

Ka 'Oihana 'Auhau

P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-4242
FAX NO: (808) 587-1488

October 21, 2024

GARY S. SUGANUMA
DIRECTOR OF TAXATION

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

Agreement with [REDACTED] for HRS § 103-53 Waiver of the Internal Revenue
Service Tax Clearance Requirement

Below this line for State of Hawaii Department of Taxation Use Only

Select One:

☒ By authority of HRS § 103-53, I approve the waiver of the Internal Revenue Service tax clearance requirements as a condition of the above Agreement and final payment.

☐ The waiver of the Internal Revenue Service tax clearance requirement is disapproved.
Reason: _____

Select One:

☒ The vendor named in the above Agreement is deemed to be compliant with its Hawaii tax requirements for purposes of the above Agreement and final payment.

☐ The vendor named in the above Agreement is **not** deemed to be compliant with its Hawaii tax requirements. Reason: _____

[REDACTED]
[REDACTED] Taxation Services Administrator
State of Hawaii Department of Taxation

Date: [REDACTED]