

# APPEAL APPLICATION

FOR THE ADMINISTRATIVE APPEALS AND DISPUTE RESOLUTION (AADR) PROGRAM

**IMPORTANT: Use the instructions to complete this form. E-filing available at [hitax.hawaii.gov](https://hitax.hawaii.gov).**

Section 1 Your Information			Section 2 Your Representative (if any)		
<b>Tell us who you are and how to contact you. A person requesting an appeal is called a “petitioner.”</b>			<b>If you have a representative, complete this section and attach the <u>required</u> Power of Attorney (Form N-848).</b>		
Social security number(s) or FEIN	Hawaii tax identification number		I appoint the following person(s) as attorney(s)-in-fact to represent me in this appeal. I authorize my representative(s) to perform acts that I can perform with respect to this appeal including receiving and inspecting my confidential tax information, and signing agreements, consents, or similar documents.		
Name(s)			Verified Practitioner ID No. or Tax Matters Representative ID No.		
			Name(s)		
DBA (Doing Business As)			Firm's name		
Mailing address			Mailing address		
City, town or post office	State	Postal/ZIP code	City, town or post office	State	Postal/ZIP code
Daytime phone number			Daytime phone number		
E-mail address			E-mail address		

## Section 3 Information About Your Appeal

**Tell us about the assessment(s) that you dispute.**

3a. Check one box to indicate the type of assessment you are appealing. I dispute the Notice(s) of:

- Proposed Assessment       Final Assessment       Demand of Penalty (tax return preparer only)

3b. Assessment mailing date(s)	Tax year(s)	Tax type(s) (e.g., income, GE, TAT)

3c. Auditor's or examiner's name	3d. Branch <input type="checkbox"/> Field Audit <input type="checkbox"/> Office Audit	3e. Branch location <input type="checkbox"/> Oahu <input type="checkbox"/> Maui <input type="checkbox"/> Kauai <input type="checkbox"/> Hawaii
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3f. Did you or do you plan to appeal to the Taxation Board of Review?  Yes     No

3g. Did you or do you plan to appeal to the Tax Appeal Court?  Yes     No (If you checked “Yes,” you must obtain permission from the Court to participate in AADR. Attach a copy of the Court permission or pending motion/stipulation.)

## Section 4 Reason for Your Appeal

**List the item(s) that you disagree with and explain the reason(s) you think the assessment(s) is incorrect. If you need more space, attach additional sheets.**

Disagreed item(s)	Reason(s) why you disagree and the relief that you are seeking

**Section 5 Statement of Facts**

State the facts and the law or other legal authority, if any, to support your position on each disagreed item. If you need more space, attach additional sheets.

Blank lines for providing the Statement of Facts.

**Section 6 Signature of Petitioner(s)**

**Other Requirements: Check off each box to indicate that you have fulfilled the requirements below. Your application may be rejected or delayed if you don't fulfill these requirements. Do not submit your tax return, receipts, or other types of evidence with this application.**

- I enclosed a copy of the disputed assessment(s) with this application.
- I provided a copy of this application including any attachments to the auditor or examiner assigned to my case.

**Mail your application to:**  
Hawaii Department of Taxation  
Administrative Appeals Office  
830 Punchbowl Street, Room 221  
Honolulu, HI 96813-5094

I declare that the information in this application and any accompanying documents are true, correct, and complete to the best of my knowledge and belief.

Signature of Petitioner(s)	Print name(s) and title(s)	Date
➤		
➤		

**To Be Completed by the Administrative Appeals Office**

Date application received	Case number	The application is: <input type="checkbox"/> Timely <input type="checkbox"/> Untimely <input type="checkbox"/> Ineligible	Date case closed
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