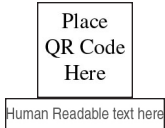


STATE OF HAWAII — DEPARTMENT OF TAXATION  
**REFUND CHANGE REQUEST**  
**FOR TAX YEAR \_\_\_\_\_**



**NOTE:** References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.

Check One Tax Type for this Refund Change Request:

- |   |   |   |                                 |
|---|---|---|---------------------------------|
| <input type="checkbox"/> Net Income   | <input type="checkbox"/> Franchise                | <input type="checkbox"/> Public Service Company | <input type="checkbox"/> Estate |
| <input type="checkbox"/> General Excise/Use   | <input type="checkbox"/> Transient Accommodations | <input type="checkbox"/> Withholding            | <input type="checkbox"/> Liquor |
| <input type="checkbox"/> Rental Motor Vehicle, Tour Vehicle and Car-Sharing Vehicle |   | <input type="checkbox"/> Cigarette and Tobacco  | <input type="checkbox"/> Fuel   |

**Part I** General Information *(Complete lines 1 through 5)*

<p>1. Taxpayer's Name(s):</p> <p>_____ Primary Taxpayer</p> <p>_____ Spouse</p>	<p>2. Social Security No(s). or Federal Employer I.D. No.:</p> <p>_____ Primary Taxpayer</p> <p>_____ Spouse</p> <p>_____ Hawaii Tax I.D. Number for the tax account indicated above</p>
<p>3. Mailing Address on the Return</p>	<p>4. New Mailing Address (if different)</p>
<p>5. Daytime Telephone Number:      Residence (_____) _____      Business (_____) _____</p>	

**Part II** Reason For Refund Change Request

- Name change
- Incorrect Name
- Carry forward was requested on return for the \_\_\_\_\_ tax period
- Business closed (i.e. no longer have a bank account in the name of the business)
- Other \_\_\_\_\_

Please provide a detailed explanation of the change requested. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Part III** Declaration

I hereby declare, under the penalties provided by sections 231-34, 231-35, and 231-36, HRS, that I have examined this request and, to the best of my knowledge and belief, it is true, correct, and complete.

Print or Type Your Name	Signature	Title (if applicable)	Date
-------------------------	-----------	-----------------------	------

**OFFICE USE ONLY**

- Routing for Appropriate Action:
- To Revenue Accounting for cancellation
  - To Revenue Accounting for cancellation and reissue of refund
  - To Account Management for \_\_\_\_\_
  - Return to TPS for \_\_\_\_\_

## GENERAL INFORMATION

**NOTE:** Civil unions are recognized in Hawaii. Hawaii's laws that apply to a husband and wife, spouses, or person in a legal marital relationship shall be deemed to apply to partners in a civil union with the same force and effect as if they were "husband and wife," "spouses," or other terms that describe persons in a legal marital relationship. Same sex marriages are recognized in Hawaii. Hawaii law recognizes marriages between individuals of the same sex and extends to such same-sex couples the same rights, benefits, protections, and responsibilities of marriage that opposite-sex couples receive.

## PURPOSE OF THIS FORM

Use Form L-82 to request changes to an issued refund. You must return the original warrant along with this request. **Please do not use this form to trace a refund, to request a recall, or to reissue a refund to a surviving spouse.**

To trace a refund or request a recall, complete Form L-80, Tracer Request. To request the reissue of a refund to a deceased taxpayer, one of the following is required:

1. Complete Form N-110 and submit with a certified copy of the death certificate.
2. For resident joint returns only, refer to page 6 of the instructions to Form N-11 to request issuance of a refund to the surviving spouse.
3. A taxpayer operating as a sole proprietorship who was a co-owner of property with one general excise tax license (subject to Administrative Directive No. 89-3) must file Form N-110 upon the death of the spouse. Submit Form N-110 along with a certified copy of the death certificate.

## REFUND CHANGE REQUEST INSTRUCTIONS

1. Enter the tax year for which the refund was due at the top of Form L-82 and check the appropriate box to indicate the type of tax for the refund change request. If you are requesting a change for more than one refund, you must complete a separate Form L-82 for each request.
2. Complete Part I, General Information.
3. In Part II, please provide a detailed explanation for the refund change being requested.
4. In the case of a corporation, partnership, or trust, an officer, partner, member, executor, trustee or other duly authorized agent must sign Form L-82. Be sure to complete all parts of the Declaration in Part III, including printing or typing your name, signing the Declaration, and providing your title (if applicable), and the date in the spaces provided. Your request will not be processed if any of the information requested in Part III is missing.

**NOTE:** If you used a new mailing address on Form L-82, the Department of Taxation will update its records with the new address and any future correspondence will be mailed to the new address. If you need to change your mailing address again in the future, please complete and submit Form ITPS-COA. Forms are available online at [tax.hawaii.gov/forms](http://tax.hawaii.gov/forms).

Send the completed Form L-82 (and the Form ITPS-COA, if applicable) to:

Hawaii Department of Taxation  
Attention: Taxpayer Services  
P.O. Box 259  
Honolulu, HI 96809-0259

You should receive information about your refund in four to six weeks. If you have any questions, please call the Department of Taxation at (808) 587-4242 or toll-free at 1-800-222-3229. For hearing impaired access, please call (808) 587-1418 or toll-free at 1-800-887-8974.