

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION

Ka 'Oihana 'Auhau

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January 23, 2026

GARY S. SUGANUMA
DIRECTOR OF TAXATION

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

**Agreement with HUI O HAU'ULA 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:

X 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:

X 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: _____



Nicki Ann Thompson, Taxation Services Administrator
State of Hawaii Department of Taxation

Date: 1-23-26