

RESIDENT INCOME TAX RETURN WAIVER

You are entitled to the Resident Income Tax Waiver if the following requirements are met:

1. The property is owned and occupied as your principal home. The term "principal home" is defined as the place where an individual has a true, fixed, permanent home and principal establishment and to which place the individual has whenever absent, the intention of returning. It is the place in which a person has voluntarily fixed habitation, not for mere special, temporary or vacation purposes, but with the intention of making a permanent home.
2. The ownership (or applicable lease) is recorded at the Bureau of Conveyances or Land Court in Honolulu on or before December 31 preceding the tax year for which the Homeowner's Exemption is claimed or by June 30. All leases must be for a term of ten years or more and recorded at the Bureau of Conveyances in order for the lessee to qualify for the home exemption. No such exemption shall be allowed to any corporation, co-partnership, or company unless a recorded lease is executed to the individual applying for the Homeowner's Exemption for a term of ten years or more. *Transferring the property from an individual to any coporation, co-partnership, or company without a recorded lease executed to the individual applying for the Homeowner's Exemption for a term of ten years or more will result in the disallowance of the Homeowner's Exemption.* In the case of Hawaiian Homestead Land, either lessee and/or spouse shall be entitled to the home exemption. Proof of marriage must be submitted for the non-Hawaiian spouse claiming the home exemption.
3. You file a Claim for Home Exemption, RP Form 19-71, with the Real Property Tax Division on or before December 31 preceding the tax year for the first half payment or June 30 for the second half payment.
4. You have not filed a State of Hawai'i Resident Income Tax Return (N-11 or N-13) within the last 12 months for one of the following reasons: You are a new resident to the State of Hawai'i and will file a State of Hawai'i Resident Income Tax Return (N-11 or N-13) within the next 12 months **or** You are not required to file under Hawai'i Income Tax Law because you do not meet the minimum requirements for gross income subject to taxation and understand that you are required to refile this waiver every three (3) years. The social security number and date of birth as provided will be used to confirm compliance with this requirement. Failure to provide this information will result in the disqualification of this application and the benefits of the home exemption.

INSTRUCTIONS

1. Fill in the tax map key/parcel ID of your property.
2. Complete the Resident Income Tax Return Waiver form.
3. Resident Income Tax Return Waiver forms are available at the Real Property Tax Division Hilo Office, Kona Office, or the website at www.hawaiipropertytax.com.
4. Deliver or mail the Resident Income Tax Return Waiver form to:

**Real Property Tax Division
Aupuni Center
101 Pauahi Street, Suite No. 4
Hilo, HI 96720
Telephone: (808) 961-8201**

**Real Property Tax Division
West Hawai'i Civic Center
74-5044 Ane Keohokalole Hwy Bldg. D 2nd Flr.
Kailua-Kona, HI 96740
Telephone: (808) 323-4880**

SOCIAL SECURITY NUMBER

The social security number is required for the purpose of verifying the identity of the claimant, spouse, and State of Hawai'i Resident Income Tax Return filing status as required by Chapter 19-71(e)(1)(D), of the Hawai'i County Code as revised. The requirement is authorized under the Federal Social Security Act (42 U.S.C.A. Sec. 405 (c)(2)(C)). Disclosure is for the purpose of this exemption and social security numbers will not be subject to public access. Failure to provide the last four digits of all applicant's social security numbers will result in the disqualification of the Homeowner's Exemption benefit.