

Exemption from State of Hawaii income taxes due to the Military Spouses Residency Relief Act

In order to qualify for State of Hawaii Income tax exemption, all of the following documents are required to be sent to the Department of Education's (DOE) Payroll Office, 1390 Miller Street, Honolulu, HI 96813:

1. Form HW-4, Employee's Withholding Allowance and Status Certificate*; check the "Nonresident Military Spouse" check box in Section A, 3 Marital Status
2. Form HW-6, Employee's Statement to Employer Concerning Nonresidence in the State of Hawaii*
*Note: The most current version of the forms, available online at www.hawaii.gov/tax, must be completed, signed, and dated. Only original signatures on the forms will be accepted.
3. A copy of the service member's military or naval orders assigning the service member to a post of duty in Hawaii
4. A copy of the service member's Leave and Earning Statement ("LES") indicating that the service member's legal residence for purposes of withholding state income taxes from military pay is a state other than Hawaii
5. A copy of a valid, unexpired military spouse identification card that identifies the card-holder as a spouse and not merely a dependent

State of Hawaii Income taxes will continue to be deducted until all forms have been received and verified by the DOE Payroll Office. We will be unable to refund State of Hawaii Income Taxes if taxes have already been deducted.

If you need additional information regarding the Military Spouses Residency Relief Act, please contact the Hawaii State Office of Taxation at 808-587-4242 or via email at Taxpayer_Services@hawaii.gov.