

# NOTICE TO REQUESTER

TO: Brian R. Black, Civil Beat  
(Requester's name)

FROM: Department of Taxation, Joshua Mapanao (808)-587-1540, tax.pio@hawaii.gov  
(Agency, and agency contact person's name, telephone number, & email address)

DATE THAT THE RECORD REQUEST WAS RECEIVED BY AGENCY: 11/16/2021 & 12/6/2021

DATE OF THIS NOTICE: 1/11/2021

**GOVERNMENT RECORDS YOU REQUESTED** (attach copy of request or provide brief description below):

1. UIPA Record Request Log.
- 2.
- 3.
- 4.

**THIS NOTICE IS TO INFORM YOU THAT YOUR RECORD REQUEST:**

Will be granted in its entirety.

Cannot be granted. Agency is unable to disclose the requested records for the following reason:

- Agency does not maintain the records. (HRS § 92F-3)  
Other agency that is believed to maintain records: \_\_\_\_\_
- Agency needs further clarification or description of the records requested. Please contact the agency and provide the following information: \_\_\_\_\_
- Request requires agency to create a summary or compilation from records, but requested information is not readily retrievable. (HRS § 92F-11(c))

Will be granted in part and denied in part, **OR**  Is denied in its entirety

**Although the agency maintains the requested records, it is not disclosing all or part of them based on the exemptions provided in HRS § 92F-13 and/or § 92F-22 or other laws cited below.**

(Describe the portions of records that the agency will not disclose.)

RECORDS OR  
INFORMATION WITHHELD

APPLICABLE  
STATUTES

AGENCY  
JUSTIFICATION

**REQUESTER'S RESPONSIBILITIES:**

You are required to (1) pay any lawful fees and costs assessed; (2) make any necessary arrangements with the agency to inspect, copy or receive copies as instructed below; and (3) provide the agency any additional information requested. If you do not comply with the requirements set forth in this notice within 20 business days after the postmark date of this notice or the date the agency makes the records available, you will be presumed to have abandoned your request and the agency shall have no further duty to process your request. Once the agency begins to process your request, you may be liable for any fees and costs incurred. If you wish to cancel or modify your request, you must advise the agency upon receipt of this notice.

**METHOD & TIMING OF DISCLOSURE:**

Records available for public access in their entireties must be disclosed within a reasonable time, not to exceed 10 business days from the date the request was received, or after receipt of any prepayment required. Records not available in their entireties must be disclosed within 5 business days after this notice or after receipt of any prepayment required. HAR § 2-71-13(c). If incremental disclosure is authorized by HAR § 2-71-15, the first increment must be disclosed within 5 business days of this notice or after receipt of any prepayment required.

**Method of Disclosure:**

- Inspection at the following location: \_\_\_\_\_
- As requested, a copy of the record(s) will be provided in the following manner:
  - Available for pick-up at the following location: \_\_\_\_\_
  - Will be mailed to you.
  - Will be transmitted to you by other means requested: [info@civilbeatlawcenter.org](mailto:info@civilbeatlawcenter.org)

**Timing of Disclosure:** All records, or the first increment if applicable, will be made available or provided to you:

- On \_\_\_\_\_, 20\_\_\_\_.
- After prepayment** of 50% of fees and 100% of costs, as estimated below.

**For incremental disclosures**, each subsequent increment will be disclosed within 20 business days after:

- The prior increment (if one prepayment of fees is required and received), or
- Receipt of each incremental prepayment, if prepayment for each increment is required.

**Records will be disclosed in increments because the records are voluminous and the following extenuating circumstances exist:**

- Agency must consult with another person to determine whether the record is exempt from disclosure under HRS chapter 92F.
- Request requires extensive agency efforts to search, review, or segregate the records or otherwise prepare the records for inspection or copying.
- Agency requires additional time to respond to the request in order to avoid an unreasonable interference with its other statutory duties and functions.
- A natural disaster or other situation beyond agency’s control prevents agency from responding to the request within 10 business days.

**ESTIMATED FEES & COSTS AND PAYMENT:**

**FEES:** For personal record requests under Part III of chapter 92F, HRS, the agency may charge you for its costs only, and fee waivers do not apply.

For public record requests under Part II of chapter 92F, HRS, the agency is authorized to charge you fees to search for, review, and segregate your request (even if a record is subsequently found to not exist or will not be disclosed in its entirety). The agency must waive the first \$30 in fees assessed for general requesters, OR in the alternative, the first \$60 in fees when the agency finds that the request is made in the public interest. Only one waiver is provided for each request. See HAR §§ 2-71-19, -31 and -32.

**COSTS:** For either personal or public record requests, the agency may charge you for the costs of copying and delivering records in response to your request, and other lawful fees and costs.

**PREPAYMENT:** The agency may require prepayment of 50% of the total estimated fees and 100% of the total estimated costs prior to processing your request. If a prepayment is required, the agency may wait to start any search for or review of the records until the prepayment is received by the agency. Additionally, if you have outstanding fees or costs

from previous requests, including abandoned requests, the agency may require prepayment of 100% of the unpaid balance from prior requests before it begins any search or review for the records you are now seeking.

**The following is an itemization of what you must pay, based on the estimated fees and costs that the agency will charge you and the applicable waiver amount that will be deducted:**

**For public record requests only:**

<b>Fees:</b> Search	Estimate of time to be spent: <u> 2 </u> hours (\$2.50 for each 15-minute period)	\$ <u>20.00</u>
Review & segregation	Estimate of time to be spent: <u> </u> hours (\$5.00 for each 15-minute period)	\$
Fees waived	<input checked="" type="checkbox"/> general (\$30), <b>OR</b> <input type="checkbox"/> public interest (\$60) (Only one waiver per request)	<\$ <u>30.00</u> >
Other	_____ (Pursuant to HAR §§ 2-71-19 & 2-71-31)	\$
<b>Total Estimated Fees:</b>		<b>\$</b>

**For public or personal record requests:**

<b>Costs:</b> Copying	Estimate of # of pages to be copied: _____ (@ \$ _____ per page, pursuant to HRS § 92-21)	\$
Delivery	Postage	\$
Other	_____	\$
<b>Total Estimated Costs:</b>		<b>\$</b>

**TOTAL ESTIMATED FEES AND COSTS from above:** **\$**

**The estimated fees and costs above are for the first incremental disclosure only. Additional fees and costs, and no further fee waivers, will apply to future incremental disclosures.**

**PREPAYMENT IS REQUIRED** (50% of fees + 100% of costs, as estimated above) **\$**

**UNPAID BALANCE FROM PRIOR REQUESTS** (100% must be paid before work begins) **\$**

**TOTAL AMOUNT DUE AT THIS TIME** **\$**

Payment may be made by:  cash  
 personal check payable to \_\_\_\_\_  
 other \_\_\_\_\_

For questions about this notice or the records being sought, please contact the agency person named at the beginning of this form. Please note that the Office of Information Practices (OIP) does not maintain the records of other agencies, and a requester must seek records directly from the agency it believes maintains the records. If the agency denies or fails to respond to your written request for records or if you have other questions regarding compliance with the UIPA, then you may contact OIP at (808) 586-1400, [oiip@hawaii.gov](mailto:oiip@hawaii.gov), or 250 South Hotel Street, Suite 107, Honolulu, Hawaii 96813.

THE CIVIL BEAT  
LAW CENTER FOR THE PUBLIC INTEREST

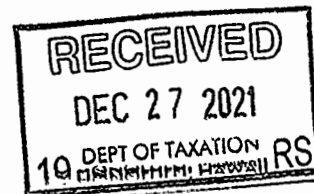
700 Bishop Street, Suite 1701  
Honolulu, HI 96813

Office: (808) 531-4000  
info@civilbeatlawcenter.org

VIA U.S. MAIL

December 27, 2021

Isaac W. Choy, Director  
Department of Taxation  
830 Punchbowl Street  
Honolulu, HI 96813



**RE: November 16, 2021 Public Records Request**

On November 16, 2021, I submitted to the Department of Taxation a formal request for access to government records pursuant to Chapter 92F, Hawaii Revised Statutes. After I did not receive a response, I sent a follow-up message on December 6, to which I received no response. The Department has not provided a timely response in accordance with Hawaii Administrative Rules § 2-71-13.

If I do not hear from the Department by January 7, I will consider the refusal to respond as denial of access, authorizing the commencement of proceedings in either circuit court or the Office of Information Practices. *SHOPO v. Soc'y of Prof'l Journalists-Univ. of Hawaii Chapter*, 83 Haw. 378, 392-93, 927 P.2d 386, 400-01 (1996) ("Access is withheld, and a person is aggrieved thereby, not only by an agency's outright denial of access, but also, for example, by the agency's non-response . . .").

Please contact me as soon as possible to address this violation.

Regards,

A handwritten signature in black ink, appearing to read "R. Brian Black".

R. Brian Black

Enclosures: November 16, 2021 request (without attachment)  
December 6, 2021 e-mail

**From:** [R. Brian Black](#)  
**To:** [Tax.UIPA](#)  
**Subject:** [EXTERNAL] Records Request for Department of Taxation: UIPA Logs [#561]  
**Date:** Monday, December 6, 2021 2:09:00 PM

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Please let me know the status of my request for UIPA logs.

Best,  
Brian

From: R. Brian Black  
Date: Dec. 6, 2021, 2:08 p.m.  
Via: Email  
URL: <https://uipa.org/r/561#message-2257>  
Subject: Records Request for Department of Taxation: UIPA Logs [#561]

Please let me know the status of my request for UIPA logs.

Best,  
Brian

From: R. Brian Black  
Date: Nov. 16, 2021, 4:56 p.m.  
Via: Email  
URL: <https://uipa.org/r/561#message-2119>  
Subject: Records Request for Department of Taxation: UIPA Logs [#561]

Aloha,

Pursuant to the public records law, I would like to request the following records in electronic format sent to my email address.

The UIPA Record Request Log(s) used by the Department to track record requests received from July 1, 2020 to June 30, 2021. I am seeking the underlying data spreadsheet(s). I would like the record provided in its original Excel format. It is not my intent that this request require effort that would necessitate fees. If this request is expected to require significant effort, please contact me because there may be a miscommunication.

Mahalo,

R. Brian Black  
Civil Beat Law Center for the Public Interest

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Attachments:

[1] form1\_records\_request.pdf