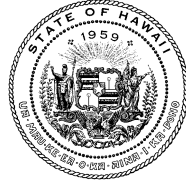


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DAMIEN A. ELEFANTE
DEPUTY DIRECTOR

March 10, 2017

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2017-02

RE: A Listing of New Forms; Obsolete Tax Forms, Instructions, and Schedules; Errors Found on Hawaii Tax Forms

New Forms for 2017

1. N-311 Refundable Food/Excise Tax Credit

Obsolete Tax Forms, Instructions, and Schedules for 2016

2. BB-1X Amended Basic Business Application (*Refer to Form BB-1, Basic Business Application, to make any changes*)
3. GEW-TA-RV-5 General Excise / Use, Employer's Withholding, Transient Accommodations, and Rental Motor Vehicle, Tour Vehicle & Car-Sharing Vehicle Surcharge Application Changes (*Refer to Form BB-1, Basic Business Application, to make any changes*)
4. N-13 Individual Income Tax Return (Resident Short Form) (*Refer to Form N-11*)
5. N-13 Instr. Instructions for Form N-13 (*Refer to Form N-11 Instructions*)
6. N-318 High Technology Business Investment Tax Credit (*Refer to Form N-323, Carryover of Tax Credits, for any carryover claims of the credit*)
7. TA-40 Transient Accommodations Tax – Time Share Occupancy Registration Form (*Refer to Form BB-1, Basic Business Application, to register*)
8. TA-40 Instr. Instructions for Form TA-40 (*Refer to Form BB-1 Instructions*)

Tax form errors

9. N-163 Page 1, line 6, which states "Add the credit from lines 2, 3, 4 and 5." Line 6 should be line 5 "Add the credit from lines 2, 3, and 4."

10. M-6 Instructions M-6 Instructions: Page 1, Which Estates Must File (1st paragraph), which states “If the decedent was a resident of Hawaii or a nonresident of Hawaii, but a U.S. resident or U.S. citizen, and the taxable estate (federal Form 706, Part 2, line 3a) is \$5,450,000 or less, no estate tax return is required.” This sentence should be “If the decedent was a resident of Hawaii or a nonresident of Hawaii, but a U.S. resident or U.S. citizen, and the taxable estate (federal Form 706, Part 2, line 5) is \$5,450,000 or less, no estate tax return is required.”
11. M-6 Instructions M-6 Instructions: Page 1, Which Estates Must File (2nd paragraph), which states “If the decedent was a nonresident not citizen and the taxable estate (federal Form 706-NA, Part II, line 1) is \$60,000 or less, no return is required.” This sentence should be "If the decedent was a nonresident not citizen and the taxable estate (federal Form 706-NA, Part II, line 3) is \$60,000 or less, no return is required."

The 2016 tax forms are now available: (a) on our website at tax.hawaii.gov, (b) at our district tax offices (Oahu District Office, 830 Punchbowl Street; Maui District Office, 54 S. High Street, #208; Hawaii District Office, 75 Aupuni Street, #101; and Kauai District Office, 3060 Eiwa Street, #105) or (c) by calling 808-587-4242.

MARIA ZIELINSKI
Director of Taxation