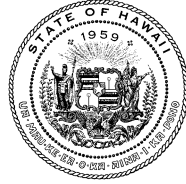


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September 13, 2019

**DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2019-14**

RE: Mandatory electronic filing of estate and generation-skipping transfer tax returns

Act 66, Session Laws of Hawaii 2018, amended section 231-8.5, Hawaii Revised Statutes (HRS), to enable the Department of Taxation (Department) to require certain taxpayers, including all estate and generation-skipping transfer taxpayers, to file returns electronically.

This Announcement serves as notice required under section 231-8.5(c)(2), HRS, that estate and generation-skipping transfer tax returns for decedents dying or taxable transfers occurring on or after January 1, 2020 will be required to be filed electronically.

The following form is available on Hawaii Tax Online (<https://hitax.hawaii.gov>) for electronic filing:

- Form M-6: Hawaii Estate Return

The Department will impose a two percent penalty on the amount of tax required to be shown on the return if the return is not filed electronically unless the failure is due to reasonable cause and not due to neglect. The Department will be phasing in other tax types for mandatory electronic filing in the future.

**RONA M. SUZUKI**  
Director of Taxation