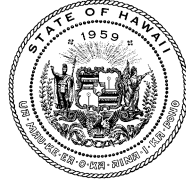


DAVID Y. IGE
GOVERNOR

JOSH GREEN M.D.
LT. GOVERNOR



RONA M. SUZUKI
DIRECTOR OF TAXATION

DAMIEN A. ELEFANTE
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1560

September 13, 2019

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2019-10

RE: Mandatory electronic filing of corporate income 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 corporate income taxpayers that are subject to income tax under sections 235-71, 235-71.5, or 235-72, HRS, to file returns electronically.

This Announcement serves as notice required under section 231-8.5(c)(2), HRS, that corporation income tax returns (Form N-30) for taxable years beginning on or after January 1, 2020 will be required to be filed electronically.

Currently, Form N-30, including schedules and attachments, may not be filed directly through Hawaii Tax Online (<https://hitax.hawaii.gov>) at this time. However, Form N-30 may be electronically filed through the Modernized E-file Program administered by the Internal Revenue Service.

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