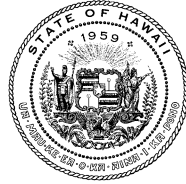


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March 3, 2021

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2021-05

RE: Tax Year 2020: New Tax Forms; Obsolete Tax Forms, Instructions, and Schedules;
Errors Found on Hawaii Tax Forms

New Forms for 2020

1. D-160 Deposit in the Nature of a Cash Bond
2. HW-30 Employer's Annual Transmittal of Hawaii Income Tax Withheld from Wages
3. WH Instr. General Instructions for Filing the Hawaii Withholding Tax
4. N-325 Historic Preservation Income Tax Credit
5. N-325 Instr. Instructions for Form N-325
6. Sch. CR Instr. Instructions for Schedule CR

Obsolete Tax Forms, Instructions, and Schedules for 2020

7. G-6 Application for Exemption from General Excise Taxes*
8. G-6A Instructions for Form G-6 and Form G-6S**
9. G-6S Application for Exemption from General Excise Taxes (Short Form)

NOTE: Effective August 1, 2020, Applications for Exemption from General Excise Taxes must be filed electronically through Hawaii Tax Online (hitax.hawaii.gov). The current version of Form G-6 is used only to gather the information necessary for the online application. Please see the current version of Form G-6A** (Instructions to Apply for an Exemption from General Excise Taxes) for more information. Form G-6S is now obsolete and no longer used.*

10. HW-26 Application for Extension of Time to File the Employer's Annual Return and Reconciliation of Hawaii Income Tax Withheld from Wages (Form HW-3) (*Note: Form HW-3 is obsolete as of January 1, 2020. To request an extension to file Form HW-30, submit a request in writing to the address listed on Form HW-30.*)
11. N-348 Instr. Instructions for Form N-348 (*Instructions included with Form N-348*)
12. N-884 Instr. Instructions for Form N-884 (*Instructions included with Form N-884*)

Tax Form Errors

13. Booklet A Page 5, Section 5(f), states: “The Department requires employers, whose liability exceeds \$40,000 annually, to file returns electronically. Periodic withholding tax returns for taxable periods beginning on or after January 1, 2020 and transmittal returns for taxable years beginning on or after January 1, 2020 will be required to be filed electronically.”
CORRECTION: The HW-30 is required for paper filing only. The sentences quoted above should not be included in Section 5(f).
14. Booklet A Page 15, Electronic Filing (e-file), second paragraph, states: “NOTE: Effective for taxable periods beginning on or after January 1, 2020, the Department requires certain taxpayers, including employers whose withholding tax liability exceeds \$40,000 annually, to file Forms HW-14 and HW-30 electronically at tax.hawaii.gov/eservices/ unless a waiver is obtained by filing Form L-110.”
CORRECTION: The reference to “HW-30” is incorrect and should be replaced with “HW-2.”
15. N-11 Instr. Page 17, Medical and Dental Expenses, fourth paragraph, states: “You can deduct only the part of your medical and dental expenses that exceeds 10% of your Hawaii adjusted gross income.”
CORRECTION: The reference to “10%” is incorrect and should be replaced with “7.5%.”
16. N-15 Instr. Page 23, Medical and Dental Expenses, first paragraph, states: “You can deduct only the part of your medical and dental expenses that exceeds 10% of your Hawaii adjusted gross income.”
CORRECTION: The reference to “10%” is incorrect and should be replaced with “7.5%.”

Tax forms are available on the Department of Taxation’s website at tax.hawaii.gov/forms. In addition, many tax forms can be filed electronically through Hawaii Tax Online at hitax.hawaii.gov. We encourage electronic filing as processing times are significantly shorter than paper submissions.

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