



DEPARTMENT OF TAXATION

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FORM CHANGES, HAWAII COUNTY SURCHARGE INCREASE, E-FILING REQUIREMENTS UPDATED FOR 2020

HONOLULU – The Department of Taxation (DOTAX) is ready for the 2020 tax season. On January 2, 2020, taxpayers can begin filing all returns due in 2020, including Individual Income Tax, on Hawaii Tax Online (hitax.hawaii.gov). All updated (Rev. 2019) paper forms will be posted on DOTAX's website (tax.hawaii.gov/forms) and most printed forms are available at District Offices. Modernized e-File through the Internal Revenue Service is expected to begin receiving returns on January 21, 2020.

Last year, DOTAX processed close to 750,000 Individual Income Tax returns, over 500,000 of which were filed electronically. Revenue from Hawaii's Individual Income Tax is the State's second largest source of revenues and accounts for 31% of total tax collection.

DOTAX has also announced the following updates and changes for 2020 to help better serve State of Hawaii taxpayers.

FORM CHANGES

Some DOTAX forms have been changed for 2020 to implement new rates, laws, and processes. These forms are identified with "Rev. 2019." All taxable periods including and after January 1, 2020, must use the "Rev. 2019" or the most current version of the form to ensure that the tax rates are correct and to avoid processing delays.

HAWAII COUNTY (ISLAND OF HAWAII) SURCHARGE INCREASE

Beginning January 1, 2020, the Hawaii County surcharge on the General Excise (GE) tax will increase from 0.25% to 0.50%. Businesses may pass on the GE tax and county surcharge to customers at a maximum rate of 4.712%. Oahu, Kauai, and Maui do not have changes to the county surcharge for 2020. For more information, see [Tax Announcement No. 2019-04](#) or visit <http://tax.hawaii.gov/geninfo/countysurcharge>.

MANDATORY E-FILING

More tax types will be required to mandatory e-file for taxable periods beginning on or after January 1, 2020. These include: Corporate Income (Form N-30), Withholding for employers whose annual liability exceeds \$40,000 (Form HW-14), Franchise (Form F-1), Public Service Company (Form U-6), and Estate and Generation-Skipping Transfers (Form M-6).

For General Excise (G45, G-49) and Transient Accommodations (TA-1, TA-2) tax returns for taxpayers who are required to file monthly returns (whose annual estimated tax liability is greater than \$4,000) will also be required to mandatory e-file annual returns for tax year beginning on or after January 1, 2020 and periodic returns for periods beginning on or after July 1, 2020. For more information, visit http://tax.hawaii.gov/geninfo/a2_b2_9tsm5/.

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