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DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2008-01

RE: A Listing of Change of Form Name; Obsolete/Retired Tax Forms, Instructions, and Schedules; Errors Found on Hawaii Tax Forms

Change of Form Name for 2007

1.	M-36	From "Combined Claim for Refund of Fuel Taxes Liquid Fuel (Gasoline) Used for Agricultural Equipment Operated Off Public Highways, Diesel Oil Used for Motor Vehicle Operated Off Public Highways, and Alternative Fuel Used for Motor Vehicle and Internal Combustion Engine Operated Off Public Highways" to "Combined Claim for Refund of Fuel Taxes Under Chapter 243, HRS"
2.	N-11	From "Resident Filing Federal Return" to "Resident Individual Income Tax Return"
3.	N-314	From "Hotel Construction and Remodeling Tax Credit" to "Carryover of the Hotel Construction and Remodeling Tax Credit"
4.	N-338	From "Tax Credit for Flood Victims" to "Recapture of the Tax Credit for Flood Victims"

Obsolete/Retired Tax Forms, Instructions, and Scheduled for 2007

1.	G-54	Amended Periodic General Excise/Use Tax Return
2.	G-54/G-55 Ins.	Instructions for Amended General Excise/Use Tax Returns
3.	G-55	Amended Annual Return & Reconciliation General Excise/Use Tax Return
4.	G-65	General Excise Tax Computation Worksheet For Persons With A Certified Disability
5.	M-6	Hawaii Estate Tax Report
6.	M-6A	Request for Release to be Filed for Decedents Dying After June 30, 1983
7.	M-6GS	Hawaii Generation-Skipping Transfer Tax Report
8.	M-21A	Monthly Return of Liquid Fuel Tax (State and County) And Environmental Response Tax on Fuel Sold for Use In or Used for Certain Water Craft
9.	N-12	Individual Income Tax Return (Resident Not Filing Federal Return)
10.	N-100A	Application for Additional Extension of Time to File Hawaii Return for a Partnership, Trust, or REMIC
11.	N-101B	Application for Additional Extension of Time to File Hawaii Individual Income Tax Return
12.	N-314 Instr.	Separate Instructions for Form N-314
13.	N-328	Drought Mitigating Water Storage Facility Tax Credit

Tax form errors

1.	Form G-75 (Rev. 2007), Assignment of General Excise/Use Taxes by Districts	Page 2, Last 2 sentences of the 2nd paragraph under the heading "General Instructions", which states the form is not required to be submitted with the periodic and annual return should be omitted. Form G-75 is now a required attachment to Form G-45/G-49 when the taxpayer conducts business in more than one district.
2.	N-40 Schedule D (Rev. 2007), "Capital Gains and Losses"	Page 2, Part V Label Heading, which reads, "Computation of Capital Loss Carryovers From 2006 to 2007," should read: "Computation of Capital Loss Carryovers From 2007 to 2008."
3.	N-152 Instructions (Rev. 2007)	Page 3, 2nd column, 3rd paragraph, which reads, "To **make** the capital gain . . . the amount to enter on line 9 . . .," should read: "To **make** the capital gain . . . the amount to enter on line 11 . . ."
		Page 3, 3rd column, 1st paragraph, which reads, "Subtract that amount from the capital gain . . . and enter the result on line 9." Should read: "Subtract that amount from the capital gain . . . and enter the result on line 11."
		Page 3, 3rd column, 1st paragraph, 2nd to the last sentence, which reads, "Enter the result on line 9." Should read: "Enter the result on line 11."
		Page 3, 3rd column, 2nd paragraph, which reads, "**Note:** If you take the death benefit . . figure the correct entry for line 9." Should read: "**Note:** If you take the death benefit . . . figure the correct entry for line 11."
		Page 3, **Death Benefit Worksheet** line H., which reads, ". . . Enter the result here and on Form N-152, Part II, line 9." Should read: ". . . Enter the result here and on Form N-152, Part II, line 11."
		Page 4, **Line 15**, which reads, " If you made the capital gain election, subtract line 9 from line 14." Should read: "If you made the capital gain election, subtract line 11 from line 14."

		Page 4, 2nd column, 5th paragraph, which reads, " (b) If you make the capital . . . amount on line 9. . . ". Should read: " (b) If you make the capital . . . amount on line 11. . . ".
		Page 4, 3rd column, 2nd paragraph, which reads, "(b) If you make the capital . . amount on line 9. . . ". Should read: " (b) If you make the capital . . . amount on line 11. . . ".
4.	Form N-332 (Rev. 2007), "Carryover of the Residential Construction and Remodeling Tax Credit"	Page 2, Credit Worksheet, line b, which lists the Tax Credit for Flood Victims (Non-refundable) should be omitted from the worksheet.
5.	Schedule CR (Rev. 2007), "Schedule of Tax Credits"	Page 1, Line 11 which reads, "Carryover of the Residential Construction and Remodeling Ta . . . ," should read: "Carryover of the Residential Construction and Remodeling Tax . . . ".

The 2007 tax forms are now available (a) at our website at www.hawaii.gov/tax, (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 our Forms Request Line at 808-587-7572 or toll free at 1-800-222-7572.

For a nominal charge of $10, you may purchase our 2007 Tax Information CD-ROM which contains 2007 state tax forms and instructions; Department publications such as Tax Information Releases, Announcements, and brochures; Department of Labor employer reporting forms and instructions and Department of Commerce and Consumer Affairs business registration forms. All of the forms on our CD-ROM have writable fields. You will be able to type in information and print out a completed form. The CD-ROM, however, will not perform any computations. For a CD-ROM order form, call 808-587-7572 or toll free at 1-800-222-7572.

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