DAVID Y. IGE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR

MARIA E. ZIELINSKI
DIRECTOR OF TAXATION

DAMIEN A. ELEFANTE
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 808-587-1577
FAX NO: (808) 808-587-1584

March 10, 2017

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2017-02

RE: A Listing of New Forms; Obsolete Tax Forms, Instructions, and Schedules; Errors Found on Hawaii Tax Forms

New Forms for 2017

1.	N-311	Refundable Food/Excise Tax Credit

Obsolete Tax Forms, Instructions, and Schedules for 2016

2.	BB-1X	Amended Basic Business Application *(Refer to Form BB-1, Basic Business Application, to make any changes)*
3.	GEW-TA-RV-5	General Excise / Use, Employer's Withholding, Transient Accommodations, and Rental Motor Vehicle, Tour Vehicle & Car-Sharing Vehicle Surcharge Application Changes *(Refer to Form BB-1, Basic Business Application, to make any changes)*
4.	N-13	Individual Income Tax Return (Resident Short Form) *(Refer to Form N-11)*
5.	N-13 Instr.	Instructions for Form N-13 *(Refer to Form N-11 Instructions)*
6.	N-318	High Technology Business Investment Tax Credit *(Refer to Form N-323, Carryover of Tax Credits, for any carryover claims of the credit)*
7.	TA-40	Transient Accommodations Tax – Time Share Occupancy Registration Form *(Refer to Form BB-1, Basic Business Application, to register)*
8.	TA-40 Instr.	Instructions for Form TA-40 *(Refer to Form BB-1 Instructions)*

Tax form errors

9.	N-163	Page 1, line 6, which states "Add the credit from lines 2, 3, 4 and 5." Line 6 should be line **5** "Add the credit from lines 2, **3, and 4**."

10.	M-6 Instructions	M-6 Instructions: Page 1, Which Estates Must File (1st paragraph), which states "If the decedent was a resident of Hawaii or a nonresident of Hawaii, but a U.S. resident or U.S. citizen, and the taxable estate (federal Form 706, Part 2, line 3a) is $5,450,000 or less, no estate tax return is required." This sentence should be "If the decedent was a resident of Hawaii or a nonresident of Hawaii, but a U.S. resident or U.S. citizen, and the taxable estate (federal Form 706, Part 2, line **5**) is $5,450,000 or less, no estate tax return is required."
11.	M-6 Instructions	M-6 Instructions: Page 1, Which Estates Must File (2nd paragraph), which states "If the decedent was a nonresident not citizen and the taxable estate (federal Form 706-NA, Part II, line 1) is $60,000 or less, no return is required." This sentence should be "If the decedent was a nonresident not citizen and the taxable estate (federal Form 706-NA, Part II, line **3**) is $60,000 or less, no return is required."

The 2016 tax forms are now available: (a) on our website at tax.hawaii.gov, (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 808-587-4242.

MARIA ZIELINSKI
Director of Taxation