DAVID Y. IGE
GOVERNOR

JOSH GREEN M.D.
LT. GOVERNOR

ISAAC W. CHOY
DIRECTOR OF TAXATION

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

September 1, 2021

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2021-07

RE: Mandatory electronic filing of estate and generation-skipping transfer tax returns not required for decedents dying on or after September 1, 2021

This Announcement supersedes Tax Announcement No. 2019-14, which required all Hawaii Estate and Generation Skipping tax returns (Form M-6) to be filed electronically for decedents dying on or after January 1, 2020.

For decedents dying on or after September 1, 2021, the Department of Taxation will no longer require Hawaii Estate and Generation Skipping tax returns (Form M-6) to be filed electronically. Because Form M-6 will no longer need to be filed electronically, the two percent penalty for failure to electronically file will not apply.

Although electronic filing is optional, the Department would prefer that Form M-6 be filed electronically if possible.

ISAAC W. CHOY
Director of Taxation