

—AMENDED—
EMPLOYER'S ANNUAL RETURN AND
RECONCILIATION OF HAWAII INCOME TAX
WITHHELD FROM WAGES
FOR CALENDAR YEAR _____

NAME: _____

HAWAII TAX I.D. NO. W _____ - _____

LAST 4 DIGITS OF YOUR FEIN OR SSN: _____

ATTACH ANY CORRECTED FORMS HW-2 (OR FEDERAL FORMS W-2C)

- 1. NUMBER OF HW-2 FORMS, COPY A, or FEDERAL FORM W-2C, COPY 11 _____
- 2. TOTAL WAGES SHOWN ON THESE FORMS (include COLA, 3rd party sick leave, and other benefits)2 \$ _____
- 3. TOTAL HAWAII INCOME TAX WITHHELD FROM WAGES SHOWN ON THESE FORMS3 \$ _____
 - 3a. PENALTIES \$ _____
 - 3b. INTEREST \$ _____
- 3c. TOTAL AMOUNT DUE (ADD LINES 3, 3a, and 3b)3c \$ _____
- 4. TOTAL PAYMENTS OF TAXES WITHHELD PLUS AMOUNT PAID WITH FORM HW-34 \$ _____
 - 4a. PENALTIES PAID ... \$ _____
 - 4b. INTEREST PAID \$ _____
- 4c. TOTAL PAYMENTS MADE (ADD LINES 4, 4a, and 4b)4c \$ _____
- 5. AMOUNT OF CREDIT TO BE REFUNDED (LINE 4c MINUS LINE 3c)5 \$ _____



THIS SPACE FOR DATE RECEIVED STAMP

ATTACH CHECK OR MONEY ORDER AND FORM VP-1 HERE

- 6. AMOUNT OF TAXES NOW DUE AND PAYABLE (LINE 3c MINUS LINE 4c)6 \$ _____
- 7. **FOR LATE FILING ONLY**
 - 7a PENALTY \$ _____
 - 7b INTEREST .. \$ _____
- 8. TOTAL AMOUNT NOW DUE AND PAYABLE (ADD LINES 6, 7a, AND 7b)8 \$ _____
- 9. PLEASE ENTER AMOUNT OF PAYMENT (See Instructions.)9 \$ _____

Attach your check or money order payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars drawn on any U.S. bank and Form VP-1 to Form HW-23. Write "HW", the filing period, and your Hawaii Tax I.D. No. on your check or money order. Mail to: HAWAII DEPARTMENT OF TAXATION, P. O. BOX 3827, HONOLULU, HI 96812-3827. You may also e-pay at www.ehawaii.gov/efile.

I DECLARE UNDER THE PENALTIES SET FORTH IN SECTION 231-36, HRS, THAT THIS IS A TRUE AND CORRECT RETURN, PREPARED IN ACCORDANCE WITH THE WITHHOLDING PROVISIONS OF THE HAWAII INCOME TAX LAW AND THE RULES ISSUED THEREUNDER.

SIGNATURE _____ TITLE _____ DATE _____

DAYTIME PHONE NUMBER: (_____) _____

INSTRUCTIONS

THIS FORM IS ONLY USED AFTER THE ORIGINAL RETURN, FORM HW-3, HAS BEEN FILED. It is not necessary to amend both the periodic returns and the Employer's Annual Return and Reconciliation of Hawaii Income Tax Withheld From Wages, Form HW-3.

Please file 2 copies of this amended return and any corrected Statements of Hawaii Income Tax Withheld and Wages Paid (Form HW-2 or federal Form W-2C) with the Hawaii Department of Taxation.

- 1. Enter the filing period, your name, your Hawaii Tax I.D. No., and the last 4 digits of your FEIN or SSN (if you are an individual).
- 2. Enter on lines 1 through 3 the correct amounts which should have been reported on the original Employer's Annual Return and Reconciliation of Hawaii Income Tax Withheld From Wages, Form HW-3. Entries which were correctly reported on the original return also must be entered on the appropriate line. Failure to do so will result in a change from the correct amount to -0-.
- 3. Enter on lines 4 through 4c the amounts of any tax withheld, penalty, and interest paid with the original periodic returns, the original Form HW-3, as well as any supplemental payments made after the original returns were filed. **REMINDER:** Payments are applied first to recover collection costs incurred by the Department, then to any interest due, then to penalties, and finally, to taxes.
- 4. If line 3c is less than line 4c, subtract line 3c from line 4c and enter on line 5 the amount of credit to be refunded.
- 5. If line 3c is more than line 4c, subtract line 4c from line 3c and enter the result on line 6.

- 6. Enter on line 9 the amount of payment being made with the amended return. Complete Form VP-1, Tax Payment Voucher. Attach a check or money order payable to "Hawaii State Tax Collector" and Form VP-1 to Form HW-23. Write "HW", the filing period, and your Hawaii Tax I.D. No. on the check or money order. If the amended return is being filed after the due date of the original return, include any additional penalty and interest shown on lines 7a and 7b in your payment. On a timely filed original return, a penalty of 20% of the tax due will be assessed if any tax remains unpaid after 60 days from the prescribed due date of the return. This penalty is applicable to amended returns for timely filed original returns. Interest at the rate of 2/3 of 1% per month or part of a month shall be assessed on unpaid taxes and penalties assessed beginning with the first calendar day after the date prescribed for payment, whether or not that first calendar day falls on a Saturday, Sunday, or legal holiday.
- 7. If you are filing this return just to transmit corrected Forms HW-2 or federal Forms W-2C, enter on line 1 the same number of HW-2s or federal Forms W-2s as on the original Form HW-3. If you are filing this return to transmit HW-2s or federal Forms W-2s not included with the original filing, enter on line 1 the corrected total number of HW-2s or federal Forms W-2s filed.
- 8. Prepare a duplicate copy of this amended return for your files.
- 9. Sign the amended return and file it with the **HAWAII DEPARTMENT OF TAXATION**, P.O. BOX 3827, HONOLULU, HI 96812-3827