FORM HW-20
(REV. 2007)

STATE OF HAWAII — DEPARTMENT OF TAXATION

—AMENDED—

PERIODIC WITHHOLDING TAX RETURN

DO NOT WRITE IN THIS AREA

29

Clear Form

NAME: _____

☐ **MONTH OF** _____ , _____

☐ **QUARTER OF** _____ , _____

LAST 4 DIGITS OF YOUR FEIN OR SSN: __ __ __ __

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

1	TOTAL WAGES PAID (INCLUDING COLA)					1
2	TOTAL HAWAII INCOME TAX WITHHELD					2
3	PENALTY					3
4	INTEREST					4
5	TOTAL AMOUNT DUE (ADD LINES 2, 3, AND 4)					5
6	TOTAL TAXES PAID FOR THE PERIOD	6				6
7	PENALTY PAID DURING THE PERIOD	7				7
8	INTEREST PAID DURING THE PERIOD	8				8
9	TOTAL PAYMENTS MADE (ADD LINES 6, 7, AND 8)					9
10	AMOUNT OF TAX NOW DUE AND PAYABLE (LINE 5 MINUS LINE 9)					10
11	**FOR LATE FILING ONLY:**	11a	PENALTY →			11a
		11b	INTEREST →			11b
12	AMOUNT OF CREDIT TO BE REFUNDED (LINE 9 MINUS LINE 5)					12
13	PLEASE ENTER AMOUNT OF PAYMENT (See Instructions.) 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-20. WRITE "HW", THE FILING PERIOD, AND YOUR HAWAII TAX I.D. NO. ON YOUR CHECK OR MONEY ORDER.					13

THIS SPACE FOR DATE RECEIVED STAMP

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: (_____)_____

●ATTACH CHECK OR MONEY ORDER AND FORM VP-1 HERE●

INSTRUCTIONS

THIS FORM IS ONLY USED AFTER THE ORIGINAL PERIODIC WITHHOLDING RETURN, FORM HW-14, HAS BEEN FILED. File this form with the Hawaii Department of Taxation.
Do NOT use this form if the Employer's Return and Reconciliation of Hawaii Income Tax Withheld From Wages, Form HW-3, has already been filed for the year. If Form HW-3 has been filed, use the Amended Employer's Return and Reconciliation of Hawaii Income Tax Withheld From Wages, Form HW-23, to make any corrections.

1. Enter your name, the filing period, the last 4 digits of your SSN (if you are an individual) or FEIN, and your Hawaii Tax I.D. No.
2. Enter on lines 1 through 5 the correct amounts which should have been reported on the original Periodic Withholding Return, Form HW-14. 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 6 through 8 the amounts of any tax withheld, penalty, and interest, respectively, paid with the original periodic return. Include payments made with the original return as well as any supplemental payments made after the original return was 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. Add lines 6 through 8 and enter the total amount on line 9.
5. If line 5 is more than line 9, subtract line 9 from line 5 and enter the result on line 10. If the amended return is being filed after the original due date of the periodic return, enter the amount of any additional penalty or interest on lines 11a and 11b. 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.
6. If line 5 is less than line 9, subtract line 5 from line 9 and enter on line 12 the amount of credit to be refunded.
7. Enter on line 13 the amount of payment being made with the amended return. Complete Form VP-1. Attach a check or money order payable to "Hawaii State Tax Collector" and Form VP-1 to Form HW-20. Write "HW", the filing period, and your Hawaii Tax I.D. No. on the check or money order.
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