

DO NOT WRITE IN THIS AREA **34**

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**APPLICATION FOR EXTENSION OF TIME TO FILE THE  
EMPLOYER'S ANNUAL RETURN AND RECONCILIATION OF HAWAII  
INCOME TAX WITHHELD FROM WAGES (FORM HW-3)**  
Please read instructions below before preparing form.

TAXPAYER'S  
NAME: \_\_\_\_\_  
BUSINESS  
NAME (DBA): \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
POSTAL/ZIP CODE +4: \_\_\_\_\_

**HAWAII TAX I.D. NO.**

**W** \_\_\_\_\_ - \_\_\_\_\_

**LAST 4 DIGITS OF YOUR FEIN OR SSN:** \_\_\_\_\_

**APPLICATION is hereby made for an extension of time to file the employer's return and reconciliation of Hawaii income tax withheld from wages (FORM HW-3).**

- a. For calendar year ending December 31, 20\_\_\_\_\_
- b. An extension is requested until (*No more than 2 months. See Instructions below.*) \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
MO DAY YR
- c. This extension is necessary for the following reasons (See Instructions below):  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

d. **ADDITIONAL TAXES DUE.** (If no payment is due, enter "0".) Attach your check or money order payable to "**HAWAII STATE TAX COLLECTOR**" in U.S. dollars drawn on any U.S. bank to Form HW-26. Write "HW-26", the tax year, 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: [tax.hawaii.gov/eservices/](http://tax.hawaii.gov/eservices/).....

\$ \_\_\_\_\_

**DECLARATION**

I declare under the penalties set forth in section 231-36, HRS, that the statements contained herein are true and correct, prepared in accordance with the withholding provisions of the Hawaii Income Tax Law and the rules issued thereunder.

\_\_\_\_\_  
SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT WITH POWER OF ATTORNEY

\_\_\_\_\_  
DATE

**INSTRUCTIONS**

- 1. Extensions will only be granted for periods of 2 months or less.
- 2. Extensions will only be granted for a good reason (e.g., hospitalization of taxpayer). A full explanation of the reasons you need an extension must be given.
- 3. This extension of time to file is **NOT AN EXTENSION OF TIME TO PAY**. If additional income taxes withheld are due for the year, write the amount due on line d. Your check or money order for the entire amount, payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars drawn on any U.S. bank must be attached to this form.
- 4. Submit the completed form to the Hawaii Department of Taxation **ON OR BEFORE THE LAST DAY OF FEBRUARY, FOLLOWING THE CLOSE OF THE CALENDAR YEAR**. Where the business terminates or permanently stops paying wages, the completed form must be submitted on or before the due date of your final periodic withholding tax return (FORM HW-14). Applications for extensions filed after the applicable date will **not** be granted.
- 5. **IMPORTANT** — Approved applications for extensions are **ONLY** valid if all monthly or quarterly periodic returns (FORM HW-14) for the year have been filed.
- 6. **IMPORTANT**— The total period for which extensions will be granted **cannot** exceed two (2) months.

● ATTACH YOUR CHECK OR MONEY ORDER HERE ●

THIS SPACE FOR DATE RECEIVED STAMP

**MAILING ADDRESS**

**HAWAII DEPARTMENT OF TAXATION**  
P.O. Box 3827  
Honolulu, HI 96812-3827