

Aloha Everyone,

For taxable periods beginning on or after January 1, 2020, we will be requiring employers whose withholding tax liability exceeds \$40,000 annually to file their tax returns electronically. Because of the mandatory e-filing requirement, we will be revising the HW-3. The original HW-3 that was posted has been removed from the SES website. The revised form will be used as a transmittal of the HW-2s/W-2s and not used as an annual reconciliation return. The decision is not yet final on whether the number of the form will still be the same. Please note that changes to the form and process can be made at any time. Thank you for your patience and I apologize for any confusion that this may have caused.

Sharlene Tagami  
Forms Coordinator