
When to File

Note: *If any due date falls on a Saturday, Sunday, or legal holiday, use the next regular workday as the due date.*

You should file as soon as you can after January 1, but not later than April 20, 2022. If you file late, you may have to pay penalties and interest if you owe taxes on your return. Please see the instructions for *Penalties and Interest* on page 26. If you cannot meet the deadline, you are automatically granted a 6-month extension without the need to file anything with the Department unless an additional tax payment must be made. As long as the following conditions are met, you are deemed to have made an application for the 6-month extension to file an income tax return on the prescribed due date:

1. On or before April 20, 2022, 100% of the properly estimated tax liability is paid;
2. The tax return is filed on or before the expiration of the 6-month extension period;
3. The tax return is accompanied by full payment of any tax not already paid; and
4. A court has not ordered you to file the tax return on or before the prescribed due date.

Properly estimated tax liability means you made a bona fide and reasonable attempt to locate and gather all of the necessary information to make a proper estimate of tax liability for the taxable year.

You may use the below worksheet to determine the amount of your income tax balance due.

1. Amount of income tax you expect to owe for the taxable year. If you do not expect to owe tax, do not complete this worksheet..... _____
2. Hawaii income tax withheld..... _____
3. Current year's estimated tax payments (include prior year's overpayment allowed as a credit)..... _____
4. Other payments and tax credits..... _____
5. Total (add lines 2, 3, and 4) _____
6. Income tax balance due (line 1 minus line 5)..... _____

You must pay the amount shown on line 6.

If you must make an additional payment of tax on or before April 20, 2022 in order to meet the condition requiring payment of 100% of the properly estimated tax liability, file Form N-200V with your payment. The extension of time to file is not an extension of time for payment of tax.