

STATE OF HAWAII — DEPARTMENT OF TAXATION
**APPLICATION FOR AUTOMATIC EXTENSION
 OF TIME TO FILE HAWAII RETURN FOR A
 PARTNERSHIP, TRUST, OR REMIC**

NOTE: File this form with the Hawaii Department of Taxation at P.O. Box 1530, Honolulu, HI 96806-1530. You are not required to send a payment of the tax you estimate as due. **However, this is not an extension of time for payment of tax.** The law requires that a penalty be charged for late payment of tax and late filing unless you show reasonable cause for not paying the tax when due (see Instructions). Also, any estimated taxes required from corporations as well as from estates and trusts that become delinquent shall be subject to appropriate underpayment penalties. These penalties are not waived or forgiven with the filing of this form or the accompanying payment of the tax due.

INTERNET FILING

Form N-100 can be filed electronically through the State's Internet portal. For more information, go to www.ehawaii.gov/efile.

GENERAL INSTRUCTIONS

1. Purpose of Form N-100.—Use this form to ask for an automatic 3-month extension of time to file Form N-20, N-40, N-66, or N-70-NP(Trust). File this form to request an extension even if you are not making a payment.

Do not request an automatic extension if you are under a court order to file your return by the prescribed due date.

The extension will be granted if you complete this form properly and file it by the prescribed due date of your return.

You are not required to sign Form N-100.

You are not required to send a payment of the tax you estimate as due. However, see **Penalties** and **Interest** on page 2. Any remittance you send with your application for extension will be treated as a payment of tax.

You do not have to explain why you are asking for the extension. We will contact you only if your request is denied.

2. Still Need More Time?—You may request an additional extension of time by filing Form N-100A **before** the expiration of this automatic extension. You must show reasonable cause.

In no case shall extensions be granted for a period of more than 6 months beyond the prescribed due date of the return.

3. How to Obtain Tax Forms.—To request tax forms by fax or mail, you may call 808-587-7572 or toll-free 1-800-222-7572.

Tax forms are also available on the Internet. The Department of Taxation's site on the Internet is:

www.hawaii.gov/tax

4. When to File.—File Form N-100 by April 20, 2008. If you are filing a fiscal year return, file Form N-100 by the prescribed due date of Form N-20, N-40, N-66, or N-70NP. If the prescribed due date falls on a Saturday, Sunday or legal holiday, file by the next regular workday.

You may file Form N-20, N-40, N-66, or N-70NP any time before the extension period ends. But remember, Form N-100 does not extend the time to pay taxes.

Private Delivery Services.—Hawaii has adopted the Internal Revenue Code provision to allow documents and payments delivered by a designated private delivery service to qualify for the "timely mailing treated as timely filing/paying rule." The Department of Taxation will conform to the Internal Revenue Service listing of designated private delivery service and type of delivery services qualifying under this provision. Timely filing of mail which does not bear the U.S. Post Office cancellation mark or the date recorded or marked by the designated delivery service will be determined by reference to other competent evidence. The private delivery service can tell you how to get written proof of the mailing date.

5. Where to File.—This form must be submitted to the Hawaii Department of Taxation at P.O. Box 1530, Honolulu, HI 96806-1530. This form can also be filed electronically through the

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Form (Rev. 2007) N-100	Tax Year 2007	STATE OF HAWAII — DEPARTMENT OF TAXATION APPLICATION FOR AUTOMATIC EXTENSION TO FILE HAWAII RETURN FOR A PARTNERSHIP, TRUST, OR REMIC	DO NOT WRITE OR STAPLE IN THIS SPACE
		<input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> FIDUCIARY <input type="checkbox"/> REMIC	
		DO NOT SUBMIT PHOTOCOPIES OF THIS FORM	
<input type="checkbox"/> Check this box if this is a change of address.		<input type="checkbox"/> PNT <input type="checkbox"/> INT	
Name		FEIN	Tax Year Ending (MM/DD/YY)
Db a or C/O			3-Month Extension Ending (MM/DD/YY)
Address		Suite number	Amount of Payment
City, town, or post office	State	Postal/ZIP Code	\$
		Country	MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number and "2007 Form N-100" on your check or money order.
		For office use only	

State's Internet portal. For more information on Internet filing, go to www.ehawaii.gov/efile.

6. Making a payment.—If a payment is being made with this form, make your check or money order payable to "Hawaii State Tax Collector." Write your Federal Employer I.D. No. and "2007 Form N-100" on it. Attach your check or money order to the front of Form N-100.

7. How To Claim Credit for Payment Made With This Form.—Show the amount paid with this form on Form N-20, N-40, N-66, or N-70NP.

8. Penalties.—You may be assessed one or both of the following penalties:

Failure to Pay Tax After Filing Timely Return.—Form N-100 does not extend the time for payment of income tax. The penalty for failure to pay the tax after filing a timely return is 20% of the tax unpaid within 60 days of the prescribed due date. The 60-day period is calculated beginning with the prescribed due date even if the prescribed due date falls on a Saturday, Sunday, or legal holiday.

Late Filing of Return.—the penalty for failure to file a return on time is assessed on the tax due at a rate of 5% per month, or part of a month, up to a maximum of 25%.

9. Interest.—Interest at the rate of $\frac{2}{3}$ of 1% for each month or part of a month shall be assessed on unpaid taxes and penalties

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.

SPECIFIC INSTRUCTIONS

The following are specific instructions for filling out this form:

1. Enter the entity's name, address and FEIN in the appropriate spaces. If the entity's address is outside the United States or its possessions or territories, enter the information on the line for "City or town, State and Postal/ZIP Code" in the following order: city, province or state, postal code, and the name of the country. Do not abbreviate the country name.

2. Enter the date of the end of the tax year, the date to which the extension is requested (not more than 3 months from the due date), and the amount of the payment in the spaces provided.

3. If no payment is being made with this form, enter "0.00" in the amount of payment space.

4. Detach the voucher where indicated. Submit only the voucher portion of this form with your payment.

5. Attach your check or money order payable to "Hawaii State Tax Collector" to the front of the voucher. Write your FEIN and "2007 Form N-100" on your check or money order. Pay in U.S. dollars. **Do not send cash.**