

STATE OF HAWAII — DEPARTMENT OF TAXATION
**APPLICATION FOR AUTOMATIC EXTENSION
 OF TIME TO FILE HAWAII INDIVIDUAL INCOME TAX RETURN**

General Instructions

You are not required to file Form N-101A (or any other form) to request an automatic 4-month extension of time to file Form N-11, N-13, or N-15. The 4-month extensions are automatically granted without a filing of any kind. However, you will not be granted an automatic extension if you are under a court order to file your return by the prescribed due date.

Form N-101A need only be filed if you are making a payment, in which case Form N-101A must accompany your payment.

Internet Filing—Form N-101A can be filed electronically through the State's Internet portal. For more information, go to www.ehawaii.gov/efile.

1. Purpose of Form N-101A.—Use this form if you want to make a tax payment toward the balance due with the filing of Form N-11, N-13, or N-15.

You are not required to sign Form N-101A.

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

Federal Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, may **not** be used in lieu of Form N-101A.

2. 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

3. When to File.—File Form N-101A by April 20, 2008. If you are filing a fiscal year return, file Form N-101A by the due date of Form N-11, N-13, or N-15. If the due date falls on a Saturday, Sunday or legal holiday, file by the next regular workday.

The due date is normally April 20 for calendar year taxpayers and the twentieth day of the fourth month following the close of the taxable year for fiscal year taxpayers.

You may file Form N-11, N-13, or N-15 any time before the 4-month period ends.

4. Filing Form N-101B.—If the automatic 4-month extension does not give you enough time, you can ask for an additional 2-month extension by using Form N-101B. You must show reasonable cause. Also, on or before the due date of the return prescribed by the statute, you must have paid, through estimated tax payments or a payment

accompanying the application for the extension, an amount equal to 90% of the tax for the taxable year. Send Form N-101B to the Department of Taxation. (See **Where to File**, below.)

If you need a further extension, ask for it early so that, if denied, you can still file your return on time.

5. Where to File.—This form must be submitted to:

Hawaii Department of Taxation
 P.O. Box 1530
 Honolulu, Hawaii 96806-1530
 808-587-4242
 or 1-800-222-3229
 Telephone for the hearing impaired:
 808-587-1418
 or 1-800-887-8974

6. Filing Your Tax Return.—You may file your tax return any time before the extension expires. But remember, Form N-101A does not extend the time to pay taxes. If you do not pay the amount due by the prescribed due date, you will owe interest. You may also be charged penalties.

7. Penalties.—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%.

Failure to Pay Tax After Filing Timely Return – 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.

8. Interest.—Interest at the rate of 2/3 of 1% per 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.

9. How to Complete Form.—Print your name, address, and social security number in the space provided. If you are filing a joint return, print your spouse's name and social security number in the space provided. If you have a foreign address, enter the complete country name in the space provided. If you are an alien and were issued an individual taxpayer identification number (ITIN) by the IRS, enter your ITIN. If you applied for an ITIN but the IRS has not yet issued the ITIN, write "Applied For".

Print the date your tax year ends, the date on which your 4-month extension will end, and the amount of your payment.

✂ — — — — — DETACH HERE — — — — — ✂

Form (Rev. 2007) Tax Year
N-101A 2007
 STATE OF HAWAII — DEPARTMENT OF TAXATION
 APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO
 FILE HAWAII INDIVIDUAL INCOME TAX RETURN

DO NOT WRITE OR STAPLE IN THIS SPACE



DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

Check this box if this is a change of address. PNT INT

Your first name	M.I.	Last name	Your social security number	
If joint return, spouse's first name	M.I.	Last name	Spouse's social security number	
Present mailing or home address (Number and street, including rural route)			Apartment number	
City, town, or post office	State	Postal/ZIP Code	Country	For office use only

Tax Year Ending (MM/DD/YY)

4-Month Extension Ending (MM/DD/YY)

Amount of Payment
 \$

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your social security number and "2007 Form N-101A" on your check or money order.

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

Make your check or money order payable in U.S. dollars to "Hawaii State Tax Collector" and attach it to the front of Form N-101A. Make sure your name and address appear on your check or money order. Please write your social security number and "2007 Form N-101A" on it. Do not send cash.

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

10. How to Claim Credit for Payment Made With This Form.—Show the amount paid with this form on Form N-11, N-13, or N-15; line 33, 21b, or 50 respectively.

If you and your spouse file a joint Form N-101A for 2007 but do not file a joint income tax return for 2007, you may claim the total automatic extension tax payment on your separate return or on your spouse's separate return or you may divide it in any agreed amounts. Be sure to enter the social security numbers (or ITINs) of both spouses on the separate Form N-11, N-13, or N-15 return.

If you and your spouse file separate Forms N-101A for 2007 and you file a joint income tax return for 2007, enter on Form N-11, N-13, or

N-15; line 33, 21b, or 50 respectively, the sum of the amounts paid on the separate Forms N-101A. Also enter the social security numbers (or ITINs) of both spouses in the spaces on Form N-11, N-13, or N-15.

Line-by-Line Instructions for Worksheet

Line 1.—Enter the amount of income tax you expect to owe for 2007. If you do not expect to owe tax, enter zero (0). Be sure to estimate the amount correctly. If you underestimate this amount, you may be charged a penalty as explained earlier under **Penalties**.

Line 4.—Enter other payments and credits that you expect to show on Form N-11, N-13, or N-15.

Line 6.—Round the amount to the nearest dollar. If you find you cannot pay the amount shown on line 6, you are still eligible for the automatic 4-month extension of time to file Form N-11, N-13, or N-15. But you should pay as much as you can to limit the amount of interest and/or penalties you will owe. An extension of time to file your income tax return does not extend the time to pay your income tax. Also, any payment made with this extension does not exempt you from the penalty assessed for underpaying estimated taxes for 2007.

WORKSHEET

1	Total income tax liability on your income tax return for 2007 (You may estimate this amount).....	1 _____
	Note: You must enter an amount on line 1. If you do not expect to owe tax, enter zero (0)	
2	Hawaii income tax withheld	2 _____
3	2007 estimated tax payments (include 2006 overpayment allowed as a credit)	3 _____
4	Other payments (see Instructions).....	4 _____
5	Total (add lines 2, 3, and 4)	5 _____
6	Income tax balance due (line 1 minus line 5). (Whole dollars only)	6 _____
7	Amount you are paying. (Whole dollars only)	7 _____
	Note: If line 7 is less than line 6, you may be liable for interest and penalties.	