

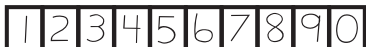
STATE OF HAWAII — DEPARTMENT OF TAXATION  
**APPLICATION FOR AUTOMATIC EXTENSION  
 OF TIME TO FILE HAWAII RETURN FOR A  
 PARTNERSHIP, TRUST, OR REMIC**

**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.

**About this Form**

The Form N-100 has been redesigned for electronic scanning that permits faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should follow the guidelines listed below:

1. Print amounts only on those lines that are applicable.
2. Use only a black or dark blue ink pen. Do not use red ink, pencil, or felt tip pens.
3. Because this form is read by a machine, please print your numbers inside the boxes like this:



4. Do NOT print outside the boxes.
5. Do NOT use dollar signs, slashes, dashes or parenthesis in the boxes.
6. Photocopying of this form could cause delays in processing your payment.

**INTERNET FILING**

Form N-100 can be filed electronically through the State's Internet portal. For more information, go to:

[www.ehawaii.gov/efile](http://www.ehawaii.gov/efile).

**GENERAL INSTRUCTIONS**

**1. Purpose of Form N-100.**—Use this form to ask for an automatic 6-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.

One hundred percent of the properly estimated tax liability must be paid on or before the prescribed due date of your return. You are required to send with this form a payment of the properly estimated tax liability to the extent not already paid. Any remittance you send with your application for extension will be treated as a payment of tax.

Properly estimated tax liability means the taxpayer made a bonafide and reasonable attempt at the time the extension was submitted to locate and gather all of the necessary information to make a proper estimate of tax liability for the taxable year. Payment of properly estimated tax liability will be presumed if the tax still owing after the prescribed due date of the return is 10 percent or less of the total tax shown as due on the return.

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

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

✂ — — — — — DETACH HERE — — — — — ✂

Form (Rev. 2008) Tax Year  
**N-100 2008**

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

DO NOT WRITE OR STAPLE IN THIS SPACE



PFI081

PARTNERSHIP  FIDUCIARY  REMIC

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

Check this box if this is a change of address.

Name				
Dba or C/O				
Address				Suite Number
City, town, or post office	State	Postal/ZIP Code	Country	For office use only

Federal Employer Identification Number (FEIN)

Calendar or Fiscal Year Ending (MM/DD/YY)

Amount of Payment

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER  
 PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your  
 Federal Employer I.D. Number and "2008 Form N-100" on your  
 check or money order.

**2. How to Obtain Tax Forms.**—To request tax forms and publications by mail, you may call 808-587-7572 or toll-free 1-800-222-7572 during our regular business hours, Monday thru Friday 7:45a.m to 4:30p.m. HST.

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

**[www.hawaii.gov/tax](http://www.hawaii.gov/tax)**

**3. When to File.**—File Form N-100 by April 20, 2009. 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.

**4. 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 State's Internet portal. For more information on Internet filing, go to **[www.ehawaii.gov/efile](http://www.ehawaii.gov/efile)**.

**5. 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 "2008 Form N-100" on it. Attach your check or money order to the front of Form N-100.

**6. 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.

**7. 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%.

**8. Interest.**—Interest at the rate of 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 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 "2008 Form N-100" on your check or money order. Pay in U.S. dollars. **Do not send cash.**