

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

**About this Form**

The Form N-101A 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.

**General Instructions**

You are not required to file Form N-101A (or any other form) to request an automatic 6-month extension of time to file Form N-11, N-13, or N-15. The 6-month extensions are automatically granted 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:

- On or before April 20, 2009, 100% of the properly estimated tax liability is paid;
- The tax return is filed on or before the expiration of the 6-month extension period;
- The tax return is accompanied by full payment of any tax not already paid; and
- You are not bound by a court order to file a tax return on or before the prescribed due date.

Properly estimated tax liability means the taxpayer made a bona fide 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. Individuals not filing Form N-101A are deemed to have submitted the extension on April 20 for purpose of this condition.

If you must make an additional payment of tax on or before April 20,

2009 in order to meet the condition requiring payment of 100% of the properly estimated tax liability, you must file Form N-101A with your payment.

**Internet Filing**—Form N-101A can be filed and payment made electronically through the State's Internet portal. For more information, go to [www.ehawaii.gov/efile](http://www.ehawaii.gov/efile).

**1. Purpose of Form N-101A.**—Use this form if you are making 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.

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 and publications by 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](http://www.hawaii.gov/tax)

**3. When to File.**—File Form N-101A by April 20, 2009. 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 6-month period ends.

**4. Where to File.**—This form must be submitted to:

**Hawaii Department of Taxation**  
P.O. Box 1530  
Honolulu, Hawaii 96806-1530

**5. Where to Call for Information.**—You may obtain information by calling the following:

Telephone  
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.

✂ — — — — — DETACH HERE — — — — — ✂

Form (Rev. 2008) Tax Year  
**N-101A 2008**

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



JGF081

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

Check this box if this is a change of address.

Your first name		M.I.	Last name	
If joint return, spouse's first name		M.I.	Last name	
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

Your Social Security Number

Spouse's Social Security Number

Tax Year 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 "2008 Form N-101A" on your  
check or money order.

**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 “ITIN Applied For” in the space above the box where you enter your name.

Print the date your tax year ends and the amount of your payment.

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 “2008 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 2008 but do not file a joint income tax return for 2008, 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 2008 and you file a joint income tax return for 2008, 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 2008. 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. You must pay the amount shown on line 6. 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 2008.

<b>WORKSHEET</b>	
1	Total income tax liability on your income tax return for 2008 (You may estimate this amount) ..... <b>1</b>
	<b>Note:</b> You <i>must</i> enter an amount on line 1. If you do not expect to owe tax, enter zero (0)
2	Hawaii income tax withheld ..... <b>2</b>
3	2008 estimated tax payments (include 2007 overpayment allowed as a credit) ..... <b>3</b>
4	Other payments (see Instructions) ..... <b>4</b>
5	Total (add lines 2, 3, and 4) ..... <b>5</b>
6	Income tax balance due (line 1 minus line 5). (Whole dollars only) ..... <b>6</b>