FORM
N-1
(REV. 2015)

STATE OF HAWAII — DEPARTMENT OF TAXATION

Declaration of Estimated Income Tax for Individuals

2016

GENERAL INSTRUCTIONS

NOTE: If any due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular workday.

NOTE: References to "married", "unmarried", and "spouse" also means "in a civil union", "not in a civil union", and "civil union partner", respectively.

Internet Filing — Form N-1 can be filed and payment made electronically through the State's Internet portal. For more information, go to: **tax.hawaii.gov/eservices/**

1. Purpose of Declaration — For many individuals, the income tax for the year will not be satisfied through withholding by employers. This may occur, for instance: (1) when an individual has income from a business or profession, dividends, interest, rents or capital gains; (2) when an individual's wages are not subject to withholding; and (3) when an individual's tax is more than that covered by withholding. The Hawaii Income Tax Law requires such persons to make quarterly declarations of estimated tax and payments (except for nonresident aliens who make three payments) in advance of their annual income tax returns. To avoid making declarations and estimated tax payments, consider asking your employer to withhold more tax out of your earnings. To do this, file a new Form HW-4, Employee's Withholding Allowance and Status Certificate, with your employer but make sure you will not owe $500 or more in tax.

2. Who Must Make a Declaration — In general, every individual subject to the provisions of the Hawaii Income Tax Law shall make a declaration of estimated tax payments. However, estimated tax payments are not required if:

(1) The taxpayer's estimated tax liability (after taking into account all taxes withheld or collected at the source) for the taxable year is less than $500; or

(2) The taxpayer did not have any tax liability for the preceding taxable year.

If the individual serves with or in support of the U.S. Armed Forces in a combat zone, paying estimated taxes shall be deferred. This deferral applies to the period of service or associated hospitalization inside or outside the United States, and for an additional 180 days.

In most cases, you must make estimated tax payments if you expect to owe, after subtracting your withholding and credits, at least $500 in tax for 2016, and you expect your withholding and credits to be less than the **smaller** of:

- 60% of the tax shown on your 2016 tax return, or
- 100% of the tax shown on your 2015 tax return.

However, if you did not file a 2015 tax return or that return did not cover all 12 months, the 100% of the tax shown on your 2015 tax return discussed above does not apply.

Generally, you do not have to pay estimated tax if you were a Hawaii resident or nonresident for all of 2015 and you had no tax liability for the full 12-month 2015 tax year. Also, for nonresident aliens, you do not have to pay estimated tax if your 2016 income tax return will show (1) a tax refund, or (2) a tax liability of less than $500.

The estimated tax requirements apply to:

- Hawaii residents, and
- Hawaii nonresidents, including nonresident aliens.

Joint or separate filing of estimated tax by married taxpayers:

(1) In general. A taxpayer and spouse may file estimated tax returns jointly even though they are not living together. However, a joint filing may not be made if the spouses are legally separated under a decree of divorce or of separate maintenance; one of the spouses is a nonresident alien, except under an election to treat the nonresident alien spouse as a United States resident; or the spouses have different taxable years.

(2) If married taxpayers file estimated tax returns separately, they are not precluded from filing a joint income tax return for the taxable year. If married taxpayers file their estimated tax return jointly, they are not precluded from filing separate income tax returns for the taxable year.

(3) Death of spouse. A joint filing of an estimated tax return may not be made after the death of a spouse. The surviving spouse remains liable for any subsequent payments of estimated tax. The surviving spouse, however, may amend the filing and choose to report the estimated tax for the taxable year separately. See section 18-235-97(d), Hawaii Administrative Rules, for further information.

3. Where to File Payment Vouchers — Your payment vouchers for 2016 should be filed with the Hawaii Department of Taxation, P.O. Box 1530, Honolulu, Hawaii 96806-1530.

The payment vouchers that you file serve as your declaration of estimated tax.

4. When to File and Pay Your Estimated Tax — The general rule is that you must file your declaration by April 20, 2016. Use one of the following charts to determine your payment due dates. Payments are due by the dates indicated.

You may have a large change in income, deductions, additional taxes, or credits during the year that may require you to make estimated tax payments. If you meet the requirements to make estimated tax payments after April 1, use Chart B. Otherwise, use Chart A to determine the payment due dates. If you are a nonresident alien, use Chart C. (See charts below.)

Whether you have steady or unexpected income, you do not have to make the payment due January 20, 2017, if you:

- File your tax return by January 31, 2017, and
- Pay the entire balance due with the return.

Chart A—Individuals With Steady Income. You may pay all of your estimated tax by April 20, 2016, or in four equal amounts by the dates below.

Estimated payments due by:

1st Payment.....April 20, 2016
2nd Payment .....June 20, 2016
3rd Payment.....Sept. 20, 2016
4th Payment .....Jan. 20, 2017

Chart B—Individuals With Unexpected Income. Use the amount on line 13 of the estimated tax worksheet.

If the requirement to pay estimated tax is met after:	Payment date is:	Of the estimated tax due, pay:
Apr. 1 and before June 2	June 20, 2016	1/3
June 1 and before Sept. 2	Sept. 20, 2016	1/2
Sept. 1	Jan. 20, 2017	all

Chart C—Nonresident Aliens. If you received wages subject to Hawaii income tax withholding, make your first estimated tax payment by April 20, 2016. Otherwise, make it by June 20, 2016.

Even if you are not required to make an estimated tax payment on April 20, or June 20, 2016, you may meet the requirements to make estimated tax payments later. In this case, make your estimated tax payments as follows:

If the requirement to pay estimated tax is met after:	Payment date is:	Of the estimated tax due, pay:
Apr. 1 and before June 2	June 20, 2016	1/2
June 1 and before Sept. 2	Sept. 20, 2016	3/4
Sept. 1	Jan. 20, 2017	all

If you file your 2016 tax return by January 31, 2017, and pay any balance due, then you do not have to make the payment that would otherwise be due January 20, 2017.

Farmers and Fishermen. If at least 2/3 of your gross income for 2015 or 2016 is from farming or fishing, you may do one of the following:

- Pay all of your estimated tax by January 20, 2017, or
- File your 2016 tax return by March 1, 2017, and pay the total tax due. In this case, 2016 estimated payments are not required.

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

5. How to Figure Your Estimated Tax — Use the Estimated Tax Worksheet and the Tax Rate Schedules beginning on page 2 in these instructions, and your 2015 tax return as a guide for figuring your estimated tax.

Every taxpayer, in determining the amount of gross income reasonably expected for the taxable year, must take into account the differences between the gross income returnable for federal and Hawaii purposes. These differences include:

Taxable by Federal but NOT Hawaii:

(1) Income received from the Employees' Retirement System of the State of Hawaii or from any other public retirement system.

(2) Compensation received in the form of a pension for past services.

(3) Interest on obligations of the United States.

(4) Compensation received by a patient affected by leprosy employed by the United States or Hawaii.

(5) Income received by each member of their reserve components of the army, navy, air force, marine corps, coast guard of the United States of America and the Hawaii national guard as compensation for performance of duty equivalent to pay received for forty-eight drills (equivalent of twelve weekends) and fifteen days of annual duty at an E-5 pay grade after eight years of service.

Taxable by Hawaii but NOT Federal:

Federal employees' cost-of-living allowances.

Treatment of Residents, Part-year Residents, and Nonresidents for Hawaii taxes:

(1) As a resident, the tax is based upon your entire income irrespective of geographical source, except that in the case of an individual who took up residence in Hawaii after attaining the age of 65 years and before July 1, 1976, the tax base is the income from sources in Hawaii.

(2) As a resident, you are subject to the income tax upon your compensation received from the United States for services as a member of the uniformed services of the United States. (But see (5) above.)

(3) As a nonresident, the tax is based upon your income from sources in Hawaii. The ratio of Hawaii adjusted gross income to total adjusted gross income from all sources will be applied to your standard deduction and personal exemption. This treatment also applies to part-year resident taxpayers.

(4) The status of an alien (an individual who is not a United States citizen) as a resident or nonresident for Hawaii income tax purposes is determined by all of the factual circumstances. The special rules applicable to individuals who are considered nonresident aliens for federal income tax purposes

(e.g., nonresident aliens and dual-status aliens cannot claim the standard deduction) will apply when the individual files a Hawaii income tax return.

The foregoing tax treatment of residents, part-year residents, and nonresidents will cause differences between the income reported for federal and Hawaii purposes in some cases.

6. Use of Estimated Tax Worksheet — Most of the items on the worksheet are self-explanatory, with the exception of line 7. Enter on that line any additional taxes from:

Form N-2, Distribution from an Individual Housing Account;
Form N-103, Sale of Your Home;
Form N-152, Tax on Lump-Sum Distributions;
Form N-312, Recapture of Capital Goods Excise Tax Credit;
Form N-318, Recapture of High Technology Business Investment Tax Credit;
Form N-338, Recapture of Tax Credit for Flood Victims;
Form N-344, Recapture of Important Agricultural Land Qualified Agricultural Cost Tax Credit;
Form N-348, Recapture of Capital Infrastructure Tax Credit;
Form N-405, Tax on Accumulation Distribution of Trusts;
Form N-586, Recapture of Low-Income Housing Tax Credit; or
Form N-814, Parent's Election to Report Child's Interest and Dividends.

7. Changes in Income, Exemptions, or Status — Even though your situation on April 20 is such that you are not required to file a declaration at that time, your expected income, exemptions or status may change so that you will be required to file a declaration later. Or after you have filed a declaration, you may find that your estimated tax is substantially increased or decreased as a result of such change. In a case of this sort, file or amend your declaration on the next quarterly payment date, and pay the declaration or amount remaining unpaid in equal installments on that and any succeeding quarterly payment dates.

8. Penalty — For failure to pay as required by law, a penalty will be added to the tax as provided. Willful failure to make a required declaration of estimated tax is an offense punishable as provided by section 235-105, HRS. The penalty however, may be waived by the Department of Taxation under certain conditions. See federal Pub. 505 for details.

9. Fiscal Year — If your return is on a fiscal year basis, your due dates are the 20th day of the 4th, 6th, and 9th months of your fiscal year and the 1st month of the following fiscal year.

10. Further Instructions — The above instructions are general and do not cover every situation. Persons having specific questions may obtain information from the following:

Telephone:
For tax information and forms:
808-587-4242
Toll-Free: 1-800-222-3229
Telephone for the Hearing Impaired:
808-587-1418
Toll-Free: 1-800-887-8974

Website address:
For tax information and forms:
tax.hawaii.gov

Annualized Income Installment Method

If you do not receive your income evenly throughout the year (for example, your income from a repair shop you operate is much larger in the summer than it is during the rest of the year), your required estimated tax payment for one or more periods may be less than the amount figured using the regular installment method.

To see if you can pay less for any period, copy and complete the blank federal 2016 Annualized Estimated Tax Worksheet in federal Pub. 505. The worksheet annualizes your tax at the end of each period based on a reasonable estimate of your income, deductions, and other items relating to events that occurred since the beginning of the tax year through the end of the period.

Note: If you use the annualized income installment method to figure your estimated tax payments, you must file Form N-210 with your 2016 tax return. See federal Pub. 505 for more information. In general, most of the provisions relating to the federal worksheet are applicable, except that 1) Section B is not applicable because Hawaii has no comparable self-employment tax; 2) references to the federal amounts for the standard deduction, personal exemption, and tax rates should be substituted with the Hawaii amounts; 3) references to federal taxes should be substituted with Hawaii taxes as discussed at item 6 above; and 4) references to federal credits (other than withholding credits) should be substituted with Hawaii credits.

2016 Estimated Tax Worksheet (Keep for your records — DO NOT Send to Hawaii Department of Taxation)

1	Enter the amount of Hawaii Adjusted Gross Income you expect in 2016.	1	
2	If you plan to itemize deductions, enter the estimated total of your itemized deductions. **Caution:** Your total itemized deductions may be limited. See the instructions for Form N-11 or Form N-15. If you do not plan to itemize deductions, enter (a) **$4,400** if married filing jointly or qualifying widow(er); (b) **$3,212** if head of household; (c) **$2,200** if single or married filing separately; or (d) the greater of **$500** or your estimated earned income (up to the full standard deduction for your filing status) if you are eligible to be claimed as a dependent by another taxpayer. **Note:** Nonresident aliens and dual-status aliens cannot claim the standard deduction. **Part-year residents/nonresidents:** Your standard deduction amount must be multiplied by the ratio of Hawaii AGI to AGI from all sources	2	
3	Line **1** minus line **2**	3	
4	Enter your exemptions ($1,144 for each exemption, including additional exemption for age). Blind, deaf, or totally disabled persons, enter $7,000 in lieu of all other exemptions. **Caution:** See the instructions for Form N-11 or Form N-15 to figure the amount to enter if line 1 above is over: $179,963 if married filing jointly or qualifying widow(er); $149,963 if head of household; $119,963 if single; or $89,981 if married filing separately. **Part-year residents/nonresidents:** Your personal exemption amount must be multiplied by the ratio of Hawaii AGI to AGI from all sources	4	
5	Line **3** minus line **4**	5	
6	**Tax** (Figure tax on line **5** by using Tax Rate Schedule I, II, or III in these instructions)	6	
7	Enter any additional taxes from General Instructions, Item 6	7	
8	Add lines **6** and **7**	8	
9	Credits (refundable food/excise tax credit, credit for child and dependent care expenses, renewable energy technologies income tax credit, credit for low-income household renter, etc.) Do not include income tax withholding.	9	
10	Line **8** minus line **9.** Enter the result but not less than zero. **THIS IS YOUR TOTAL 2016 ESTIMATED TAX**	10	
11a	Multiply line 10 by 60% — 11a		
11b	Enter 100% of the tax shown on your 2015 tax return — 11b		
11c	Enter the **smaller** of line 11a or 11b. **THIS IS YOUR REQUIRED ANNUAL PAYMENT TO AVOID A PENALTY**	11c	
	Caution: Generally, if you do not prepay at least the amount on line 11c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 10 is as accurate as possible. Even if you pay the required annual payment, you may still owe tax when you file your return. If you prefer, you may pay the amount shown on line 10.		
12	Estimated income tax to be withheld during 2016 (wages and disposition of real property by nonresident persons)	12	
13	Estimated tax (line **11c** minus line **12**). If $500 or more, fill out and file the payment voucher; if less, no declaration is required at this time	13	
14	If the first payment voucher you are required to file is due April 20, 2016, enter 1/4 of line 13 here and on lines 1, 4, 7, and 10 of the Payment Voucher Worksheet (Whole dollars only)	14	00

Note: *If you are not required to file a voucher at this time, you may have to file one at a later date. See General Instructions, Item 7.*

Payment Voucher Worksheet

1. Amount of installment for voucher number 1 (from line 14 of the 2016 Estimated Tax Worksheet)	**1**	
2. Amount of any unused overpayment credit to be applied*	**2**	
3. Amount of payment for voucher number 1 (line 1 minus line 2). Enter this amount on payment voucher number 1 (whole dollars only)	**3**	
4. Amount of installment for voucher number 2 (from line 14 of the 2016 Estimated Tax Worksheet)	**4**	
5. Amount of any unused overpayment credit to be applied*	**5**	
6. Amount of payment for voucher number 2 (line 4 minus line 5). Enter this amount on payment voucher number 2 (whole dollars only)	**6**	
7. Amount of installment for voucher number 3 (from line 14 of the 2016 Estimated Tax Worksheet)	**7**	
8. Amount of any unused overpayment credit to be applied*	**8**	
9. Amount of payment for voucher number 3 (line 7 minus line 8). Enter this amount on payment voucher number 3 (whole dollars only)	**9**	
10. Amount of installment for voucher number 4 (from line 14 of the 2016 Estimated Tax Worksheet)	**10**	
11. Amount of any unused overpayment credit to be applied*	**11**	
12. Amount of payment for voucher number 4 (line 10 minus line 11). Enter this amount on payment voucher number 4 (whole dollars only)	**12**	

*If you paid too much tax on your 2015 Form N-11/N-15, you may have chosen to apply the overpayment to your estimated tax for 2016. You may apply all or part of the overpayment to any voucher. Enter on lines 2, 5, 8, and 11 the amount you want to apply to the appropriate voucher.

Amended Computation

(Used if your estimated tax substantially changes after you file your first payment voucher.)

1. Amended estimated tax	
2. Less:	
(a) Amount of last year's overpayment elected for credit to 2016 estimated tax and applied to date	
(b) Estimated tax payments to date	
(c) Total of lines 2(a) and 2(b)	
3. Unpaid balance (line 1 minus line 2(c))	
4. Amount to be paid (line 3 divided by number of remaining installments). Enter here and on lines 4, 7, and 10 (as applicable) of the Payment Voucher Worksheet (Whole dollars only)	

Record of Estimated Tax Payments

Voucher Number	Date (a)	Amount Paid (b)	2015 overpayment credit applied to installment (c)	Total amount paid and credited from Jan. 1 through the installment date shown. Add (b) and (c) (d)
1				
2				
3				
4				
Total				

2016 Tax Rate Schedules

Schedule I
SINGLE individuals and MARRIED individuals filing separate returns

If the taxable income is:	The tax shall be:
Not over $2,400	1.40% of taxable income
Over $2,400 but not over $4,800	$34.00 plus 3.20% of excess over $2,400
Over $4,800 but not over $9,600	$110.00 plus 5.50% of excess over $4,800
Over $9,600 but not over $14,400	$374.00 plus 6.40% of excess over $9,600
Over $14,400 but not over $19,200	$682.00 plus 6.80% of excess over $14,400
Over $19,200 but not over $24,000	$1,008.00 plus 7.20% of excess over $19,200
Over $24,000 but not over $36,000	$1,354.00 plus 7.60% of excess over $24,000
Over $36,000 but not over $48,000	$2,266.00 plus 7.90% of excess over $36,000
Over $48,000	$3,214.00 plus 8.25% of excess over $48,000

Schedule II
MARRIED individuals filing joint returns and
CERTAIN WIDOWS AND WIDOWERS

If the taxable income is:	The tax shall be:
Not over $4,800	1.40% of taxable income
Over $4,800 but not over $9,600	$67.00 plus 3.20% of excess over $4,800
Over $9,600 but not over $19,200	$221.00 plus 5.50% of excess over $9,600
Over $19,200 but not over $28,800	$749.00 plus 6.40% of excess over $19,200
Over $28,800 but not over $38,400	$1,363.00 plus 6.80% of excess over $28,800
Over $38,400 but not over $48,000	$2,016.00 plus 7.20% of excess over $38,400
Over $48,000 but not over $72,000	$2,707.00 plus 7.60% of excess over $48,000
Over $72,000 but not over $96,000	$4,531.00 plus 7.90% of excess over $72,000
Over $96,000	$6,427.00 plus 8.25% of excess over $96,000

Schedule III
HEAD OF HOUSEHOLD

If the taxable income is:	The tax shall be:
Not over $3,600	1.40% of taxable income
Over $3,600 but not over $7,200	$50.00 plus 3.20% of excess over $3,600
Over $7,200 but not over $14,400	$166.00 plus 5.50% of excess over $7,200
Over $14,400 but not over $21,600	$562.00 plus 6.40% of excess over $14,400
Over $21,600 but not over $28,800	$1,022.00 plus 6.80% of excess over $21,600
Over $28,800 but not over $36,000	$1,512.00 plus 7.20% of excess over $28,800
Over $36,000 but not over $54,000	$2,030.00 plus 7.60% of excess over $36,000
Over $54,000 but not over $72,000	$3,398.00 plus 7.90% of excess over $54,000
Over $72,000	$4,820.00 plus 8.25% of excess over $72,000

How to Use the Payment Voucher

(1) Enter your name, address, and social security number in the space provided on the payment voucher. If you are filing a joint payment voucher, your spouse's name and social security number should be included on the voucher. If you are an alien and were issued an individual taxpayer identification number (ITIN) by the IRS, enter your ITIN. If you have 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.

(2) Enter the amount of your payment (Whole dollars only).

(3) If you have a foreign address, enter the complete country name in the space provided on the payment voucher.

(4) Attach your money order or check to the front of the payment voucher. Make your money order or check payable in U.S. dollars to the "Hawaii State Tax Collector." Please write your social security number, daytime phone number, and the notation "2016 Form N-1" on your check or money order. Do not send cash.

(5) The payment voucher should be filed with the:

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

IMPORTANT NOTE

Form N-1 is designed for electronic scanning that permits faster processing with fewer errors. To avoid delays:

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, felt tip pens, or erasable pens.
3. Because this form is read by a machine, please print your numbers inside the boxes like this:

1 2 3 4 5 6 7 8 9

4. Do NOT print outside the boxes.
5. Do NOT use dollar signs, commas, slashes, dashes or parenthesis in the boxes.
6. **DO NOT SUBMIT A PHOTOCOPY OF THIS FORM.** Photocopying of this form could cause delays in processing your payment.

✂ — — — — — — — — — — DETACH HERE — — — — — — — — — ✂

Form (Rev. 2015) **N-1** Tax Year **2016**

STATE OF HAWAII — DEPARTMENT OF TAXATION

INDIVIDUAL ESTIMATED INCOME TAX

Voucher No. 1

Calendar Year — Due April 20, 2016

DO NOT WRITE OR STAPLE IN THIS SPACE

JFB151

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

☐ **First time filer**

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

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your social security number, daytime phone number, and "2016 Form N-1" on your check or money order.

Your Social Security Number

Spouse's Social Security Number

Amount of Payment

.00

How to Use the Payment Voucher

(1) Enter your name, address, and social security number in the space provided on the payment voucher. If you are filing a joint payment voucher, your spouse's name and social security number should be included on the voucher. If you are an alien and were issued an individual taxpayer identification number (ITIN) by the IRS, enter your ITIN. If you have 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.

(2) Enter the amount of your payment (Whole dollars only).

(3) If you have a foreign address, enter the complete country name in the space provided on the payment voucher.

(4) Attach your money order or check to the front of the payment voucher. Make your money order or check payable in U.S. dollars to the "Hawaii State Tax Collector." Please write your social security number, daytime phone number, and the notation "2016 Form N-1" on your check or money order. Do not send cash.

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Form (Rev. 2015) **N-1** Tax Year **2016**

STATE OF HAWAII — DEPARTMENT OF TAXATION

INDIVIDUAL ESTIMATED INCOME TAX

Voucher No. 2

Calendar Year — Due June 20, 2016

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

DO NOT WRITE OR STAPLE IN THIS SPACE

JFB152

☐ **First time filer**

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

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your social security number, daytime phone number, and "2016 Form N-1" on your check or money order.

Your Social Security Number

Spouse's Social Security Number

Amount of Payment

.00

How to Use the Payment Voucher

(1) Enter your name, address, and social security number in the space provided on the payment voucher. If you are filing a joint payment voucher, your spouse's name and social security number should be included on the voucher. If you are an alien and were issued an individual taxpayer identification number (ITIN) by the IRS, enter your ITIN. If you have 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.

(2) Enter the amount of your payment (Whole dollars only).

(3) If you have a foreign address, enter the complete country name in the space provided on the payment voucher.

(4) Attach your money order or check to the front of the payment voucher. Make your money order or check payable in U.S. dollars to the "Hawaii State Tax Collector." Please write your social security number, daytime phone number, and the notation "2016 Form N-1" on your check or money order. Do not send cash.

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Form (Rev. 2015) **N-1** Tax Year **2016**

STATE OF HAWAII — DEPARTMENT OF TAXATION

INDIVIDUAL ESTIMATED INCOME TAX

Voucher No. 3

Calendar Year — Due September 20, 2016

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

DO NOT WRITE OR STAPLE IN THIS SPACE

JFB153

☐ **First time filer**

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

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your social security number, daytime phone number, and "2016 Form N-1" on your check or money order.

Your Social Security Number

Spouse's Social Security Number

Amount of Payment

.00

How to Use the Payment Voucher

(1) Enter your name, address, and social security number in the space provided on the payment voucher. If you are filing a joint payment voucher, your spouse's name and social security number should be included on the voucher. If you are an alien and were issued an individual taxpayer identification number (ITIN) by the IRS, enter your ITIN. If you have 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.

(2) Enter the amount of your payment (Whole dollars only).

(3) If you have a foreign address, enter the complete country name in the space provided on the payment voucher.

(4) Attach your money order or check to the front of the payment voucher. Make your money order or check payable in U.S. dollars to the "Hawaii State Tax Collector." Please write your social security number, daytime phone number, and the notation "2016 Form N-1" on your check or money order. Do not send cash.

(5) The payment voucher should be filed with the:

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

IMPORTANT NOTE

Form N-1 is designed for electronic scanning that permits faster processing with fewer errors. To avoid delays:

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, felt tip pens, or erasable pens.
3. Because this form is read by a machine, please print your numbers inside the boxes like this:

1 2 3 4 5 6 7 8 9

4. Do NOT print outside the boxes.
5. Do NOT use dollar signs, commas, slashes, dashes or parenthesis in the boxes.
6. **DO NOT SUBMIT A PHOTOCOPY OF THIS FORM.** Photocopying of this form could cause delays in processing your payment.

✂ — — — — — — — — — — DETACH HERE — — — — — — — — — ✂

Form (Rev. 2015) **N-1** Tax Year **2016**

JFB154

STATE OF HAWAII — DEPARTMENT OF TAXATION

INDIVIDUAL ESTIMATED INCOME TAX

Voucher No. 4

Calendar Year — Due January 20, 2017

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

DO NOT WRITE OR STAPLE IN THIS SPACE

☐ **First time filer**

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

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your social security number, daytime phone number, and "2016 Form N-1" on your check or money order.

Your Social Security Number

Spouse's Social Security Number

Amount of Payment

.00