

Declaration of Estimated Income Tax for Individuals

2017

GENERAL INSTRUCTIONS

NOTE: If any due date falls on a Saturday, Sunday, or legal holiday, use the next regular workday.
NOTE: References to “married” and “spouse” are also references to “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 — You must make sure that your 2017 estimated tax liability is paid, either through withholding or estimated tax payments. Use Form N-1 to figure and pay your estimated tax for 2017. Estimated tax is the method used to pay tax on income that is not subject to withholding. This includes income from self-employment, interest, dividends, rent, and capital gains. You also may have to pay estimated tax if the amount of income tax being withheld from your salary is not enough.

If you receive a salary, you may be able to avoid having to make estimated tax payments on your other income by asking your employer to take 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.

2. Who Must Make a Declaration — The estimated tax requirements apply to:

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

General rule. In most cases, you must pay estimated tax for 2017 if both of the following apply:

- (1) You expect to owe at least \$500 in tax for 2017, after subtracting your withholding and credits.
- (2) You expect your withholding and credits to be less than the smaller of:
 - 60% of the tax to be shown on your 2017 tax return, or
 - 100% of the tax shown on your 2016 tax return.

Note: If you did not file a 2016 tax return or that return did not cover all 12 months, the 100% of the tax shown on your 2016 tax return does not apply.

Exception. You do not have to pay estimated tax for 2017 if:

- (1) Your 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) You did not have any tax liability for the preceding taxable year.

U.S. Armed Forces. If you serve in, or in support of the U.S. Armed Forces in a combat zone, paying your estimated taxes will be deferred. This deferral applies to the period of service in the combat zone or qualified hospitalization for an injury received while serving in a combat zone, and for an additional 180 days.

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 more information.

3. Where to File Payment Vouchers — Your payment vouchers for 2017 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 — General rule. The general rule is that you must file your declaration by April 20, 2017. You can pay all of your estimated tax by April 20, 2017, or in four equal amounts by the dates shown below.

1st Payment	April 20, 2017
2nd Payment	June 20, 2017
3rd Payment	Sept. 20, 2017
4th Payment	Jan. 20, 2018

No income subject to estimated tax during first period. If you do not have income subject to estimated tax until a later payment period, you must make your first payment by the due date for that period. You can pay your entire estimated tax by the due date for that period or you can pay it in installments by the due date for that period and the due dates for the remaining periods.

If you first have income on which you must pay estimated tax:	Your first payment date is:	Of the estimated tax due, pay:
April 1 - May 31	June 20, 2017	1/3
June 1 - Aug. 31	Sept. 20, 2017	1/2
After Aug. 31	Jan. 20, 2018	all

Nonresident aliens. If you have wages subject to Hawaii income tax withholding, you can pay all of your estimated tax by April 20, 2017, or in four equal amounts by the dates shown above under the general rule.

If you do not have wages subject to Hawaii income tax withholding, you can pay all of your estimated tax by June 20, 2017, or you can pay it in three installments. If you pay the tax in three installments:

- 1/2 is due by June 20, 2017;
- 1/4 is due by September 20, 2017; and
- 1/4 is due by January 20, 2018.

January payment. You do not have to make the payment due January 20, 2018, if your file your 2017 tax return by January 31, 2018, and pay the entire balance due with your return.

Farmers and Fishermen. If at least 2/3 of your gross income for 2016 or 2017 is from farming or fishing, you can do one of the following:

- Pay all of your estimated tax by January 20, 2018, or
- File your 2017 tax return by March 1, 2018, and pay the total tax due. In this case, 2017 estimated tax payments are not required to avoid a penalty.

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 2016 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 reportable 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 on your income from all sources, except that for an individual who took up residence in Hawaii after attaining the age of 65 years and before July 1, 1976, the tax is based on income from Hawaii sources only.
- (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 on your income from Hawaii sources only. 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.

This 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-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. Change in Estimated Tax — After you make an estimated tax payment, changes in your income, adjustments, deductions, credits, or exemptions may make it necessary for you to refigure your estimated tax. Pay the unpaid balance of your amended estimated tax by the next payment due date after the change or in installments by that date and the due dates for the remaining payment periods.

8. Penalty — In some cases, you may owe a penalty when you file your return. A penalty may be applied if you did not pay enough estimated tax for the year or you did not make the payments on time or in the required amount. A penalty may apply even if you have an overpayment on your tax return.

In the case of any underpayment of estimated tax, there will be added to the tax, an amount determined at the rate of 2/3 of 1% per month or part of a month, on the amount of tax underpaid for the period as provided under section 235-97(f), Hawaii Revised Statutes (HRS).

The penalty may be waived under certain conditions. See federal Pub. 505 for details.

Willful failure to make a required declaration of estimated tax is an offense punishable as provided by section 231-35, HRS.

9. Fiscal Year — If you file your return 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. If you have specific questions, you may get 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.

The annualized income installment method 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. To see if you can pay less for any period, complete the federal 2017 Annualized Estimated Tax Worksheet in federal Pub. 505.

Note: If you use the annualized income installment method to figure your estimated tax payments, you must file Form N-210 with your 2017 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.

2017 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 2017.	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. 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 the 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 2017 ESTIMATED TAX	10		
11a	Multiply line 10 by 60%	11a		
11b	Enter 100% of the tax shown on your 2016 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 2017 (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, 2017, 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 4.

Payment Voucher Worksheet

1. Amount of installment for voucher number 1 (from line 14 of the 2017 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 2017 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 2017 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 2017 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 had an overpayment on your 2016 Form N-11 or N-15 that you applied to your 2017 estimated tax, 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		Record of Estimated Tax Payments				
(Used if your estimated tax substantially changes after you file your first payment voucher.)		Voucher Number	Date	Amount Paid	2016 overpayment credit applied to installment	Total amount paid and credited from Jan. 1 through the installment date shown. Add (b) and (c)
			(a)	(b)	(c)	(d)
1. Amended estimated tax						
2. Less:						
(a) Amount of last year's overpayment elected for credit to 2017 estimated tax and applied to date		1				
(b) Estimated tax payments to date		2				
(c) Total of lines 2(a) and 2(b)		3				
3. Unpaid balance (line 1 minus line 2(c))		4				
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)		Total.....	➤			

2017 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 in the space provided for the social security number. 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.

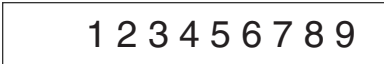
(4) Attach your check or money order to the front of the payment voucher. Make your check or money order payable in U.S. dollars to the "Hawaii State Tax Collector." Please write your social security number, daytime phone number, and "2017 Form N-1" on your check or money order. Do not send cash.

(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, pencils, felt tip pens, or erasable 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, commas, slashes, dashes or parentheses 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. 2016) Tax Year
N-1 2017

STATE OF HAWAII — DEPARTMENT OF TAXATION
INDIVIDUAL ESTIMATED INCOME TAX
Voucher No. 1

DO NOT WRITE OR STAPLE IN THIS SPACE



JFB161

Calendar Year — Due April 20, 2017

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

Your Social Security Number

Spouse's Social Security Number

Amount of Payment

.00

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER
 PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your
 social security number, daytime phone number, and "2017
 Form N-1" on your check or money order.

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 in the space provided for the social security number. 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.

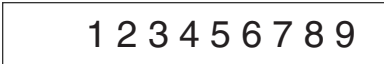
(4) Attach your check or money order to the front of the payment voucher. Make your check or money order payable in U.S. dollars to the "Hawaii State Tax Collector." Please write your social security number, daytime phone number, and "2017 Form N-1" on your check or money order. Do not send cash.

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Honolulu, Hawaii 96806-1530

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Form (Rev. 2016) Tax Year
N-1 2017

STATE OF HAWAII — DEPARTMENT OF TAXATION
INDIVIDUAL ESTIMATED INCOME TAX
Voucher No. 2

DO NOT WRITE OR STAPLE IN THIS SPACE



JFB162

Calendar Year — Due June 20, 2017

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

Your Social Security Number

Spouse's Social Security Number

Amount of Payment

.00

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER
 PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your
 social security number, daytime phone number, and "2017
 Form N-1" on your check or money order.

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 in the space provided for the social security number. 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.

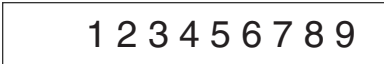
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Form (Rev. 2016) Tax Year
N-1 2017

STATE OF HAWAII — DEPARTMENT OF TAXATION
INDIVIDUAL ESTIMATED INCOME TAX
Voucher No. 3

DO NOT WRITE OR STAPLE IN THIS SPACE



JFB163

Calendar Year — Due September 20, 2017

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

Your Social Security Number

Spouse's Social Security Number

Amount of Payment

.00

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER
 PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your
 social security number, daytime phone number, and "2017
 Form N-1" on your check or money order.

How to Use the Payment Voucher

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(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.

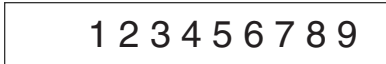
(4) Attach your check or money order to the front of the payment voucher. Make your check or money order payable in U.S. dollars to the "Hawaii State Tax Collector." Please write your social security number, daytime phone number, and "2017 Form N-1" on your check or money order. Do not send cash.

(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, pencils, felt tip pens, or erasable 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, commas, slashes, dashes or parentheses 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. 2016) Tax Year
N-1 2017

STATE OF HAWAII — DEPARTMENT OF TAXATION
INDIVIDUAL ESTIMATED INCOME TAX
Voucher No. 4

DO NOT WRITE OR STAPLE IN THIS SPACE



JFB164

Calendar Year — Due January 20, 2018

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

Your Social Security Number

Spouse's Social Security Number

Amount of Payment

.00

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER
 PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your
 social security number, daytime phone number, and "2017
 Form N-1" on your check or money order.

