

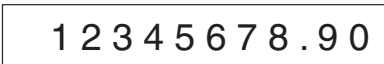
STATE OF HAWAII — DEPARTMENT OF TAXATION
**APPLICATION FOR AUTOMATIC EXTENSION
OF TIME TO FILE HAWAII RETURN FOR A
CORPORATION, PARTNERSHIP, TRUST, OR REMIC**

(Includes Filers of Forms N-20, N-30, N-35, N-40, N-66, N-70NP and N-310)

About this Form

The Form N-301 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, slashes, dashes, or parentheses in the boxes.
6. Do NOT submit a photocopy of this form.

INTERNET FILING

Form N-301 can be filed and payment made electronically through the State's Internet portal. For more information, go to: tax.hawaii.gov/eservices/.

GENERAL INSTRUCTIONS

Note: The use of federal Form 7004 or other forms is not allowed as a substitute for Form N-301.

1. Purpose of Form N-301. — Use this form to ask for an automatic 6-month extension of time to file Form N-20, N-30, N-35, N-40, N-66, N-70NP, or N-310. File this form to request an extension even if you are not making a payment.

An extension of time to file your income tax return will not extend the time to pay your income tax. Therefore, you must pay your income tax balance due (i.e., total income tax liability reduced by payments and credits) in full with this form.

Do not request an automatic extension if you are under a court order to file your return by the regular due date.

The extension will be granted if you complete this form properly, file it on time, pay with it the amount of tax shown on line 5 of the Income Tax Balance Due Worksheet and meet the conditions indicated on page 2.

INCOME TAX BALANCE DUE WORKSHEET	
1 Total properly estimated income tax liability for the taxable year.	1 _____
Note: You <i>must</i> enter an amount on line 1. If you do not expect to owe tax, enter zero (0).	
2 Current year's estimated tax payments (include prior year's overpayment allowed as credit).....	2 _____
3 Other payments and credits	3 _____
4 Total (add lines 2 and 3)	4 _____
5 Income tax balance due (line 1 minus line 4). Pay in full with this form.....	5 _____
<p>Pay amount on line 5 in full. Detach the voucher from this form. Attach check or money order to the voucher for full amount payable to "Hawaii State Tax Collector." Write your Federal Employer Identification Number and "2016 Form N-301" on the check or money order. Pay in U.S. dollars drawn on U.S. bank. Do not send cash. File with the Hawaii Department of Taxation, P.O. Box 1530, Honolulu, HI 96806-1530, or file electronically through: tax.hawaii.gov/eservices/.</p>	

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Form (Rev. 2016) **N-301** Tax Year **2016** STATE OF HAWAII — DEPARTMENT OF TAXATION
APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE HAWAII RETURN FOR A CORPORATION, PARTNERSHIP, TRUST, OR REMIC
DO NOT WRITE OR STAPLE IN THIS SPACE



DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

CORPORATION PARTNERSHIP FIDUCIARY REMIC

First time filer

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)

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number and "2016 Form N-301" on your check or money order.

Amount of Payment

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

For extension requirement purposes, Hawaii does not conform to section 1.1502-76 of the Treasury Regulations. For Hawaii income tax purposes, a corporation shall not be allowed an extension beyond six months. Corporations required to file a short year federal return under the above regulation and not able to file their Hawaii return on time should request an extension for the short year on or before the 20th day of the fourth month following the end of the short year. Attach a letter of explanation to the front of the Hawaii return when it is filed.

An automatic extension of time for filing a return shall be allowed upon the following two conditions:

- You complete this form properly, file it, and pay the properly estimated balance due on line 5 of the Income Tax Balance Due Worksheet by the prescribed due date for the return for which the extension applies.
- You file the return within the time specified by the automatic extension and make payment of the tax to the extent not already paid.

One hundred percent of the properly estimated tax liability must be paid on or before the prescribed due date of your return. 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.

The Director of Taxation may terminate the automatic extension at any time by mailing a notice of termination to the entity or to the person who requested the extension for the entity. The notice will be mailed at least 10 days prior to the termination date designated in the notice.

Note: Only those taxpayers whose automatic extension has been rejected will be notified by the Department of Taxation.

2. How To Obtain Tax Forms. — To request tax forms and publications by mail, you may call 808-587-4242 or toll-free 1-800-222-3229.

Tax forms are also available on the Department of Taxation's website at: tax.hawaii.gov.

3. When to File. — File one copy of this application on or before the prescribed due date of the entity's income tax return. If the prescribed due date falls on a Saturday, Sunday, or legal holiday file by the next regular workday.

4. Where to File. — If you are not filing electronically, submit Form N-301 to: Hawaii Department of Taxation, P. O. Box 1530, Honolulu, Hawaii 96806-1530.

5. Consolidated Returns. — If a consolidated return is to be filed, a parent corporation may request automatic extensions for itself and its

subsidiaries by filing one Form N-301. In such case, the name, address, and Federal Employer Identification Number of each member of the affiliated group for which the extension is desired must be listed on an attachment to Form N-301. The filing of this form by a parent corporation is not considered as an exercise of the privilege of making a consolidated return.

6. How to Fill Out This Form. —

- Enter the entity's name and address on the appropriate lines.
- Using black or blue ink, enter the entity's FEIN, the date of the end of the tax year, and the amount of the payment in the space provided.
- If no payment is being made with this form, enter "0.00" in amount of payment space.
- It is suggested that you make a photocopy of this form for your records before you detach the voucher. Do not, however, submit a photocopy of this form.
- Detach the voucher where indicated. Submit only the voucher portion of this form with your payment.

7. 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 FEIN and "2016 Form N-301" on it. Attach your check or money order to the front of Form N-301. **Do not send cash.**

8. How to Claim Credit for Payment Made With This Form. — Show the amount paid (line 5) with this form on the applicable income tax return.

9. 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 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.

These penalties are in addition to any interest charged on underpayment or nonpayment of tax.

10. 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. Form N-301 does not extend the time for payment of income tax. Interest will be computed on the sum of the tax due and penalties imposed on the late filing of the return or payment of the tax.

REASONS FOR REJECTION OF EXTENSION

- 1. The request was not in this office or mailed on or before the date prescribed by law for filing this return.
- 2. Separate requests are required for each type of tax and for each taxpayer involved.
- 3. The income tax return was not filed within the time specified by the automatic extension.