

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**Declaration of Estimated Income Tax for Individuals**  
**GENERAL INSTRUCTIONS**

**2019**

**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/](http://tax.hawaii.gov/eservices/)

**1. Purpose of Declaration** — You must make sure that your 2019 estimated tax liability is paid, either through withholding or estimated tax payments. Use Form N-1 to figure and pay your estimated tax for 2019. 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 paying estimated tax 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 2019 if both of the following apply:

- (1) You expect to owe at least \$500 in tax for 2019, 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 2019 tax return, or
  - 100% of the tax shown on your 2018 tax return.

**Note:** If you did not file a 2018 tax return or that return did not cover all 12 months, the 100% of the tax shown on your 2018 tax return does not apply.

**Exception.** You do not have to pay estimated tax for 2019 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.** You and your spouse can make joint estimated tax payments even if you are not living together. However, you and your spouse cannot make joint estimated tax payments if:

- You are legally separated under a decree of divorce or separate maintenance,
- You and your spouse have different tax years, or
- Either spouse is a nonresident alien (unless that spouse elected to be treated as a resident alien for tax purposes).

Making joint or separate estimated tax payments will not affect your choice of filing a joint tax return or separate returns for 2019.

You cannot make joint estimated tax payments after the death of your spouse. You, as the surviving spouse, remain liable for any subsequent payments of estimated tax. However, you 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 2019 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, 2019. You can pay all of your estimated tax by April 20, 2019, or in four equal amounts by the dates shown below.

1st Payment .....	April 20, 2019
2nd Payment .....	June 20, 2019
3rd Payment .....	Sept. 20, 2019
4th Payment .....	Jan. 20, 2020

**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, 2019	1/3
June 1 - Aug. 31	Sept. 20, 2019	1/2
After Aug. 31	Jan. 20, 2020	all

**Nonresident aliens.** If you have wages subject to Hawaii income tax withholding, you can pay all of your estimated tax by April 20, 2019, 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, 2019, or you can pay it in three installments. If you pay the tax in three installments:

- 1/2 is due by June 20, 2019;
- 1/4 is due by September 20, 2019; and
- 1/4 is due by January 20, 2020.

**January payment.** You do not have to make the payment due January 20, 2020, if you file your 2019 tax return by January 31, 2020, and pay the entire balance due with your return.

**Farmers and Fishermen.** If at least 2/3 of your gross income for 2018 or 2019 is from farming or fishing, you can do one of the following:

- Pay all of your estimated tax by January 20, 2020, or
- File your 2019 tax return by March 1, 2020, and pay the total tax due. In this case, 2019 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 2018 tax return, as a guide for figuring your estimated tax.

You must take into account the differences between the gross income reportable for federal and Hawaii purposes in determining the amount of gross income reasonably expected for the taxable year. 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 48 drills (equivalent of 12 weekends) and 15 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.
- (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 Tax Credit for Low-Income Housing; 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 esti-

mated 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.

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

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).

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 current 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](http://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 2019 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 2019 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 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; 4) references to federal credits (other than withholding credits) should be substituted with Hawaii credits; 5) Hawaii did not adopt the federal provision relating to the deduction for qualified business income; and 6) you may deduct an amount for your personal exemptions.

**2019 Estimated Tax Worksheet (Keep for your records — DO NOT Send to Hawaii Department of Taxation)**

<b>1</b>	Enter the amount of Hawaii Adjusted Gross Income you expect in 2019. ....	<b>1</b>	
<b>2</b>	If you plan to itemize deductions, enter the estimated total of your itemized deductions. <b>Caution:</b> 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) <b>\$4,400</b> if married filing jointly or qualifying widow(er); (b) <b>\$3,212</b> if head of household; (c) <b>\$2,200</b> if single or married filing separately; or (d) the greater of <b>\$500</b> 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. <b>Note:</b> Nonresident aliens and dual-status aliens cannot claim the standard deduction. <b>Part-year residents/nonresidents:</b> Your standard deduction amount must be multiplied by the ratio of Hawaii AGI to AGI from all sources .....	<b>2</b>	
<b>3</b>	Line <b>1</b> minus line <b>2</b> .....	<b>3</b>	
<b>4</b>	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. <b>Part-year residents/nonresidents:</b> Your personal exemption amount must be multiplied by the ratio of Hawaii AGI to AGI from all sources .....	<b>4</b>	
<b>5</b>	Line <b>3</b> minus line <b>4</b> .....	<b>5</b>	
<b>6</b>	<b>Tax</b> (Figure the tax on line <b>5</b> by using Tax Rate Schedule I, II, or III in these instructions).....	<b>6</b>	
<b>7</b>	Enter any additional taxes from General Instructions, Item 6 .....	<b>7</b>	
<b>8</b>	Add lines <b>6</b> and <b>7</b> .....	<b>8</b>	
<b>9</b>	Credits (refundable food/excise tax credit, credit for child and dependent care expenses, renewable energy technologies income tax credit, credit for low-income household renters, etc.) Do not include income tax withholding.....	<b>9</b>	
<b>10</b>	Line <b>8</b> minus line <b>9</b> . Enter the result but not less than zero. <b>THIS IS YOUR TOTAL 2019 ESTIMATED TAX</b> .....	<b>10</b>	
<b>11a</b>	Multiply line <b>10</b> by 60% .....	<b>11a</b>	
<b>11b</b>	Enter 100% of the tax shown on your 2018 tax return.....	<b>11b</b>	
<b>11c</b>	Enter the <b>smaller</b> of line <b>11a</b> or <b>11b</b> . <b>THIS IS YOUR REQUIRED ANNUAL PAYMENT TO AVOID A PENALTY</b> .....	<b>11c</b>	
	<b>Caution:</b> Generally, if you do not prepay at least the amount on line <b>11c</b> , you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line <b>10</b> 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 <b>10</b> .		
<b>12</b>	Estimated income tax to be withheld during 2019 (wages and disposition of real property by nonresident persons).....	<b>12</b>	
<b>13</b>	Estimated tax (line <b>11c</b> minus line <b>12</b> ). If \$500 or more, fill out and file the payment voucher; if less, no declaration is required at this time.....	<b>13</b>	
<b>14</b>	If the first payment voucher you are required to file is due April 20, 2019, enter 1/4 of line <b>13</b> here and on lines <b>1</b> , <b>4</b> , <b>7</b> , and <b>10</b> of the Payment Voucher Worksheet (Whole dollars only) .....	<b>14</b>	

**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 2019 Estimated Tax Worksheet).....	<b>1</b>	
2. Amount of any unused overpayment credit to be applied* .....	<b>2</b>	
3. Amount of payment for voucher number 1 (line 1 minus line 2). Enter this amount on payment voucher number 1 (whole dollars only).....	<b>3</b>	
4. Amount of installment for voucher number 2 (from line 14 of the 2019 Estimated Tax Worksheet).....	<b>4</b>	
5. Amount of any unused overpayment credit to be applied* .....	<b>5</b>	
6. Amount of payment for voucher number 2 (line 4 minus line 5). Enter this amount on payment voucher number 2 (whole dollars only).....	<b>6</b>	
7. Amount of installment for voucher number 3 (from line 14 of the 2019 Estimated Tax Worksheet).....	<b>7</b>	
8. Amount of any unused overpayment credit to be applied* .....	<b>8</b>	
9. Amount of payment for voucher number 3 (line 7 minus line 8). Enter this amount on payment voucher number 3 (whole dollars only).....	<b>9</b>	
10. Amount of installment for voucher number 4 (from line 14 of the 2019 Estimated Tax Worksheet).....	<b>10</b>	
11. Amount of any unused overpayment credit to be applied* .....	<b>11</b>	
12. Amount of payment for voucher number 4 (line 10 minus line 11). Enter this amount on payment voucher number 4 (whole dollars only).....	<b>12</b>	

\*If you had an overpayment on your 2018 Form N-11 or N-15 that you applied to your 2019 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.

<b>Amended Computation</b>		<b>Record of Estimated Tax Payments</b>				
(Used if your estimated tax substantially changes after you file your first payment voucher.)		Voucher Number	Date	Amount Paid	2018 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 2019 estimated tax and applied to date .....		<b>1</b>				
(b) Estimated tax payments to date.....		<b>2</b>				
(c) Total of lines 2(a) and 2(b) .....		<b>3</b>				
3. Unpaid balance (line 1 minus line 2(c)).....		<b>4</b>				
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) .....		<b>Total.....</b>	<b>➤</b>			

## 2019 Tax Rate Schedules

### Schedule I

SINGLE individuals and MARRIED individuals filing separate returns

<b>If the taxable income is:</b>	<b>The tax shall be:</b>
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 but not over \$150,000.....	\$3,214.00 plus 8.25% of excess over \$48,000
Over \$150,000 but not over \$175,000.....	\$11,629.00 plus 9.00% of excess over \$150,000
Over \$175,000 but not over \$200,000.....	\$13,879.00 plus 10.00% of excess over \$175,000
Over \$200,000 .....	\$16,379.00 plus 11.00% of excess over \$200,000

### Schedule II

MARRIED individuals filing joint returns and  
CERTAIN WIDOWS AND WIDOWERS

<b>If the taxable income is:</b>	<b>The tax shall be:</b>
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 but not over \$300,000.....	\$6,427.00 plus 8.25% of excess over \$96,000
Over \$300,000 but not over \$350,000.....	\$23,257.00 plus 9.00% of excess over \$300,000
Over \$350,000 but not over \$400,000.....	\$27,757.00 plus 10.00% of excess over \$350,000
Over \$400,000 .....	\$32,757.00 plus 11.00% of excess over \$400,000

### Schedule III

HEAD OF HOUSEHOLD

<b>If the taxable income is:</b>	<b>The tax shall be:</b>
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 but not over \$225,000.....	\$4,820.00 plus 8.25% of excess over \$72,000
Over \$225,000 but not over \$262,500.....	\$17,443.00 plus 9.00% of excess over \$225,000
Over \$262,500 but not over \$300,000.....	\$20,818.00 plus 10.00% of excess over \$262,500
Over \$300,000 .....	\$24,568.00 plus 11.00% of excess over \$300,000

# How to Use the Payment Voucher

(1) Enter your name, address, and social security number in the space provided. If you are filing a joint payment voucher, enter your spouse's name and social security number in the space provided.

(2) If you have a foreign address, enter the complete country name in the space provided.

(3) 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 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.

(4) If you are making a tax payment for a composite Form N-15, check the box for Composite Taxpayer. Enter "Partners" or "Shareholders" in the space provided for the first name. Enter the partnership's or the S corporation's name in the space provided for the last name. Enter the partnership's or S corporation's federal employer identification number in the space provided for the social security number in social security number format (i.e., 123-45-6789).

(5) Enter the amount of your payment in the space provided (Whole dollars only).

(6) Make your check or money order payable in U.S. dollars to "Hawaii State Tax Collector" and attach it to the front of the payment voucher. Make sure your name and address appear on your check or money order. Please write your social security number (federal employer identification number if you are a composite taxpayer), daytime phone number, and "2019 Form N-1" on your check or money order. Do not send cash.

(7) 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:

1 2 3 , 4 5 6 , 7 8 9 . 0 0

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.

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Form (Rev. 2018) Tax Year  
**N-1 2019**

STATE OF HAWAII — DEPARTMENT OF TAXATION

DO NOT WRITE OR STAPLE IN THIS SPACE

INDIVIDUAL ESTIMATED INCOME TAX

**Voucher No. 1**

Calendar Year — Due April 20, 2019

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM



Composite Taxpayer

Your first name		M.I.	Last name		Suffix
If joint return, spouse's first name		M.I.	Last name		Suffix
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 "2019 Form N-1" on your check or money order.

ID NO 01

# How to Use the Payment Voucher

(1) Enter your name, address, and social security number in the space provided. If you are filing a joint payment voucher, enter your spouse's name and social security number in the space provided.

(2) If you have a foreign address, enter the complete country name in the space provided.

(3) 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 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.

(4) If you are making a tax payment for a composite Form N-15, check the box for Composite Taxpayer. Enter "Partners" or "Shareholders" in the space provided for the first name. Enter the partnership's or the S corporation's name in the space provided for the last name. Enter the partnership's or S corporation's federal employer identification number in the space provided for the social security number in social security number format (i.e., 123-45-6789).

(5) Enter the amount of your payment in the space provided (Whole dollars only).

(6) Make your check or money order payable in U.S. dollars to "Hawaii State Tax Collector" and attach it to the front of the payment voucher. Make sure your name and address appear on your check or money order. Please write your social security number (federal employer identification number if you are a composite taxpayer), daytime phone number, and "2019 Form N-1" on your check or money order. Do not send cash.

(7) The payment voucher should be filed with the: **Hawaii Department of Taxation**  
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✂ — — — — — CUT HERE — — — — — ✂

Form (Rev. 2018) Tax Year  
**N-1 2019**

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

DO NOT WRITE OR STAPLE IN THIS SPACE



Calendar Year — Due June 20, 2019

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

Composite Taxpayer

Your first name		M.I.	Last name		Suffix
If joint return, spouse's first name		M.I.	Last name		Suffix
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 "2019 Form N-1" on your check or money order.

ID NO 01

# How to Use the Payment Voucher

(1) Enter your name, address, and social security number in the space provided. If you are filing a joint payment voucher, enter your spouse's name and social security number in the space provided.

(2) If you have a foreign address, enter the complete country name in the space provided.

(3) 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 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.

(4) If you are making a tax payment for a composite Form N-15, check the box for Composite Taxpayer. Enter "Partners" or "Shareholders" in the space provided for the first name. Enter the partnership's or the S corporation's name in the space provided for the last name. Enter the partnership's or S corporation's federal employer identification number in the space provided for the social security number in social security number format (i.e., 123-45-6789).

(5) Enter the amount of your payment in the space provided (Whole dollars only).

(6) Make your check or money order payable in U.S. dollars to "Hawaii State Tax Collector" and attach it to the front of the payment voucher. Make sure your name and address appear on your check or money order. Please write your social security number (federal employer identification number if you are a composite taxpayer), daytime phone number, and "2019 Form N-1" on your check or money order. Do not send cash.

(7) 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:

1 2 3 , 4 5 6 , 7 8 9 . 0 0

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.

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Form (Rev. 2018) Tax Year  
**N-1 2019**

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

DO NOT WRITE OR STAPLE IN THIS SPACE



Calendar Year — Due September 20, 2019

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

Composite Taxpayer

Your first name		M.I.	Last name		Suffix
If joint return, spouse's first name		M.I.	Last name		Suffix
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 "2019 Form N-1" on your check or money order.

ID NO 01

# How to Use the Payment Voucher

(1) Enter your name, address, and social security number in the space provided. If you are filing a joint payment voucher, enter your spouse's name and social security number in the space provided.

(2) If you have a foreign address, enter the complete country name in the space provided.

(3) 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 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.

(4) If you are making a tax payment for a composite Form N-15, check the box for Composite Taxpayer. Enter "Partners" or "Shareholders" in the space provided for the first name. Enter the partnership's or the S corporation's name in the space provided for the last name. Enter the partnership's or S corporation's federal employer identification number in the space provided for the social security number in social security number format (i.e., 123-45-6789).

(5) Enter the amount of your payment in the space provided (Whole dollars only).

(6) Make your check or money order payable in U.S. dollars to "Hawaii State Tax Collector" and attach it to the front of the payment voucher. Make sure your name and address appear on your check or money order. Please write your social security number (federal employer identification number if you are a composite taxpayer), daytime phone number, and "2019 Form N-1" on your check or money order. Do not send cash.

(7) 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:

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1 2 3 , 4 5 6 , 7 8 9 . 0 0

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.

✂ — — — — — CUT HERE — — — — — ✂

Form (Rev. 2018) Tax Year  
**N-1 2019**

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

DO NOT WRITE OR STAPLE IN THIS SPACE



Calendar Year — Due January 20, 2020

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

Composite Taxpayer

Your first name		M.I.	Last name		Suffix
If joint return, spouse's first name		M.I.	Last name		Suffix
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 "2019 Form N-1" on your check or money order.

ID NO 01