



- On or before the prescribed due date of your return, 100% of the properly estimated tax liability is paid;
- The tax return is filed on or before the expiration of the six-month extension period;
- The tax return is accompanied by full payment of any tax not already paid; and
- A court has not ordered you to file the tax return on or before the prescribed due date.

Properly estimated tax liability means you made a bonafide and reasonable attempt to locate and gather all of the necessary information to make a proper estimate of tax liability for the taxable year.

If you must make a tax payment to meet the requirement that 100% of the properly estimated tax liability is paid on or before the prescribed due date of your return, you must file Form N-301 with your payment.

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

**3. When to File.** — File Form N-301 with your payment 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 file one Form N-301 for itself and its subsidiaries. In such case, the name, address, and Federal Employer Identification Number (FEIN) of each member of the affiliated group 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 mailing 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.
- 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.
- Make your check or money order payable in U.S. dollars to "Hawaii State Tax Collector." Write your FEIN, the year for which payment is made, and "Form N-301" on it. Attach your check or money order to the front of Form N-301. **Do not send cash.**

**7. How to Claim Credit for Payment Made With This Form.** — Show the amount paid with this form on the applicable income tax return.

**8. 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.

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

**9. 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.