



DEPARTMENT OF TAXATION

**News Release**

**LINDA LINGLE**  
GOVERNOR

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**EXTENSION AVAILABLE TO FILE HAWAI'I NET INCOME TAX RETURN**

HONOLULU – The state Department of Taxation announced today that the deadline to file net income tax returns may be extended from Monday, April 21, 2008 to Monday, October 20, 2008, if certain conditions are met. These conditions include:

1. On or before April 21, 2008, 100% of the properly estimated tax liability is paid;
2. The tax return is filed on or before October 20, 2008;
3. The tax return filed by October 20, 2008 is accompanied by full payment of any tax not already paid;
4. The taxpayer is not bound by a court order to file a tax return on or before April 21, 2008; and
5. For taxpayers other than individuals, an application form must be filed on or before April 21, 2008. In the case of corporation, the required form is Form N-301. In the case of partnerships, estates, trusts, or REMICs, the required form is Form N-100. Even though a space has been provided on Form N-301 for a signature, a signature is no longer required to properly file for an extension.

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The first condition requires the taxpayer to locate and gather all necessary information to determine his or her tax liability for the 2007 tax year. The amount must be paid in full by April 21, 2008 in order for the extension to be valid. For corporations, any amount not already paid or withheld should be remitted with Form N-301. For partnerships, estates, trusts, or REMICs, any amount not already paid or withheld should be remitted with Form N-100.

For individual taxpayers, if the full tax liability for the 2007 tax year has already been withheld from the taxpayer's paychecks or paid as estimated tax payments, then the individual taxpayer does not need to file an application form. The extension will be deemed requested on April 21, 2008 and will automatically be granted.

If the taxpayer's tax liability has not already been withheld or paid as estimated tax payments, then the individual taxpayer must file an application form (Form N-101A) with payment of the tax liability to the extent not already withheld or paid by April 21, 2008. No signature is required on Form N-101A.

An extension of time to file is not an extension of time to pay. Even if a taxpayer has obtained a valid extension of time to file a 2007 net income tax return, the taxpayer will still owe interest on the amount of tax liability not paid by April 21, 2008.

Please see Department of Taxation Announcement 2007-20 at <http://hawaii.gov/tax> for details. Forms N-101A, N-100, and N-301 are available on the department's website and can be filed electronically.

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