FORM N-1 (REV. 2012)

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

NOTE: If any due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular workday.

NOTE: References to "married", "unmarried", and "spouse" also means "in a civil union", "not 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 www.ehawaii.gov/efile.

1. Purpose of Declaration - For many individuals, the income tax for the year will not be satisfied through withholding by employers. This may occur, for instance: (1) when an individual has income from a business or profession, dividends, interest, rents or capital gains; (2) when an individual's wages are not subject to withholding; and (3) when an individual's tax is more than that covered by withholding. The Hawaii Income Tax Law requires such persons to make quarterly declarations of estimated tax and payments (except for nonresident aliens who make three payments) in advance of their annual income tax returns. To avoid making declarations and estimated tax payments, consider asking your employer to withhold more tax out of your earnings. To do this, file a new Form HW-4, Employee's Withholding Allowance Certificate, with your employer but make sure you will not owe \$500 or more in tax.

2. Who Must Make a Declaration — In general. every individual subject to the provisions of the Hawaii Income Tax Law shall make a declaration of estimated tax payments. However, estimated tax payments are not required if:

- (1) The taxpayer's 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) The taxpayer did not have any tax liability for the preceding taxable year.

If the individual serves with or in support of the U.S. Armed Forces in a combat zone, paying estimated taxes shall be deferred. This deferral applies to the period of service or associated hospitalization inside or outside the United States, and for an additional 180 davs.

In most cases, you must make estimated tax payments if you expect to owe, after subtracting your withholding and credits, at least \$500 in tax for 2013, and you expect your withholding and credits to be less than the smaller of:

60% of the tax shown on your 2013 tax return, or

100% of the tax shown on your 2012 tax return. However, if you did not file a 2012 tax return or that return did not cover all 12 months, the 100% of the tax shown on your 2012 tax return discussed above does not apply.

Generally, you do not have to pay estimated tax if you were a Hawaii resident or nonresident for all of 2012 and you had no tax liability for the full 12-month 2012 tax year. Also, for nonresident aliens, you do not have to pay estimated tax if your 2013 income tax return will show (1) a tax refund, or (2) a tax liability of less than \$500.

The estimated tax requirements apply to:

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

Joint or separate filing of estimated tax by married taxpavers:

(1) In general. A husband and wife 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 further information.

3. Where to File Payment Vouchers — Your payment vouchers for 2013 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 — The general rule is that you must file your declaration by April 20, 2013. Use one of the following charts to determine your payment due dates. Payments are due by the dates indicated.

You may have a large change in income. deductions, additional taxes, or credits during the year that may require you to make estimated tax payments. If you meet the requirements to make estimated tax payments after April 1, use Chart B. Otherwise, use Chart A to determine the payment due dates. If you are a nonresident alien, use Chart C. (See charts below.)

Whether you have steady or unexpected income, you do not have to make the payment due January 20, 2014, if you:

- File your tax return by January 31, 2014, and
- Pay the entire balance due with the return.

Chart A-Individuals With Steady Income. You may pay all of your estimated tax by April 20, 2013, or in four equal amounts by the dates below.

Estimated payments due by:

1st Payment	April 20, 2013
2nd Payment	
3rd Payment	
4th Payment	

Chart B-Individuals With Unexpected Income. Use the amount on line 13 of the estimated tax worksheet.

If the requirement to pay estimated tax is met after:	Payment date is:	Of the estimated tax due.
		pay:
Apr. 1 and before June 2	June 20, 2013	1/3

Apr. 1 and before June 2	June 20, 2015	1/3
June 1 and before Sept. 2	Sept. 20, 2013	1/2
Sept. 1	Jan. 20, 2014	all
Chart C-Nonresident Alie	ens. If you receive	ed wages
subject to Hawaii incom	e tax withholdin	g, make

su re your first estimated tax payment by April 20, 2013. Otherwise, make it by June 20, 2013.

Even if you are not required to make an estimated tax payment on April 20, or June 20, 2013, you may meet the requirements to make estimated tax payments later. In this case, make your estimated tax payments as follows:

Of the

estimated

tax due.

pav:

1/2 3/4

all

If the requirement to	Payment
pay estimated tax is	date e
met after:	is:
Apr. 1 and before June 2	June 20, 2013
June 1 and before Sept. 2	Sept. 20, 2013
Sept. 1	Jan. 20, 2014

If you file your 2013 tax return by January 31, 2014, and pay any balance due, then you do not have to make the payment that would otherwise be due January 20, 2014.

Farmers and Fishermen. If at least 2/3 of your gross income for 2012 or 2013 is from farming or fishing, you may do one of the following:

- Pay all of your estimated tax by January 20, 2014, or
- File your 2013 tax return by March 1, 2014, and pay the total tax due. In this case, 2013 estimated payments are not required.

If any due date falls on a Saturday, Sunday or legal holiday, use the next regular workday.

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 2012 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 returnable for federal and Hawaii purposes. These differences include:

Taxable by Federal but NOT Hawaii:

- (1) Income received from the Hawaii Retirement System 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 upon your entire income irrespective of geographical source, except that in the case of an individual who took up residence in Hawaii after attaining the age of 65 years and before July 1, 1976, the tax base is the income from sources in Hawaii.
- (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 upon your income from sources in Hawaii. 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 taxpavers.
- (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

the individual files a Hawaii income tax return. claim the standard deduction) will apply when (e.g., nonresident and dual-status aliens cannot

purposes in some cases. between the income reported for federal and Hawaii residents, and nonresidents will cause differences The foregoing tax treatment of residents, part-year

inori taxes from: the exception of line 7. Enter on that line any aditems on the worksheet are self-explanatory, with 6. Use of Estimated Tax Worksheet - Most of the

Form N-2, Distribution from an Individual

Housing Account;

Form N-152, Tax on Lump-Sum Distributions; Form N-103, Sale of Your Home;

Excise Tax Credit; Form N-312, Recapture of Capital Goods

Business Investment Tax Credit; Form N-318, Recapture of High Technology

Flood Victims; Form N-338, Recapture of Tax Credit for

Agricultural Land Qualified Agricultural Form N-344, Recapture of Important

Form N-405, Tax on Accumulation Cost Tax Credit

Form N-586, Recapture of Low-Income Distribution of Trusts;

Housing Tax Credit; or

Child's Interest and Dividends. Form N-814, Parent's Election to Report

so that you will be required to file a declaration later. expected income, exemptions or status may change not required to file a declaration at that time, your though your situation on April 20 is such that you are 7. Changes in Income, Exemptions, or Status - Even

2013 Estimated To Yorksheet (Keep for your records — DO NOT Send to Hawaii Department of Taxation)

having specific questions may obtain information

are general and do not cover every situation. Persons

10. Further Instructions - The above instructions

and 9th months of your fiscal year and the 1st month

basis, your due dates are the 20th day of the 4th, 6th,

9. Fiscal Year — If your return is on a fiscal year

by the Department of Taxation under certain condi-

235-105, HRS. The penalty however, may be waived

tax is an offense punishable as provided by section

failure to make a required declaration of estimated

penalty will be added to the tax as provided. Willful

8. Penalty — For failure to pay as required by law, a

that and any succeeding quarterly payment dates.

amount remaining unpaid in equal installments on

quarterly payment date, and pay the declaration or

this sort, file or amend your declaration on the next

decreased as a result of such change. In a case of

that your estimated tax is substantially increased or

Or after you have filed a declaration, you may find

tions. See federal Pub. 505 for details.

xet/vog.iiewed.www

Website address:

8141-782-808

2424-782-808

from the following:

Telephone:

For tax information and forms:

4708-788-008-1 :9914-IIOT

Toll-Free: 1-800-222-3229

For tax information and forms:

of the following fiscal year.

Telephone for the Hearing Impaired:

other than withholding credits.

the end of the period.

installment method.

period (federal) should instead be to Hawaii credits

at item 6 above; and 6) reference to credits for the

should instead be to other Hawaii taxes discussed rate schedules; 5) reference to other taxes (federal)

amounts should instead be to the Hawaii 2013 tax

tax rate schedules and the related taxable income

exemption amount(s); 4) reference to the federal 2013

smount(s) should instead be to Hawsii personal

tables; 3) reference to federal personal exemption

instead be referred to the Hawaii standard deduction

employment tax; 2) standard deduction tables should

applicable because Hawaii has no comparable self-

worksheet are applicable, except for 1) Section B not

general, most of the provisions relating to the federal

See federal Pub. 505 for more information. In

must file Form N-210 with your 2013 tax return.

method to figure your estimated tax payments, you

occurred since the beginning of the tax year through

deductions, and other items relating to events that

period based on a reasonable estimate of your income,

worksheet annualizes your tax at the end of each

Estimated Tax Worksheet in federal Pub. 505. The

and complete the blank federal 2013 Annualized

be less than the amount figured using the regular

estimated tax payment for one or more periods may

than it is during the rest of the year), your required

shop you operate is much larger in the summer

the year (for example, your income from a repair

If you do not receive your income evenly throughout

Annualized Income Installment Method

To see if you can pay less for any period, copy

Note: If you use the annualized income installment

<u> </u>	Vote: 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, Iter
14 00	14 If the first payment voucher you are required to file is due April 20, 2013, enter 1/4 of line 13 here and on lines 1, 4, 7, and 10 of the Payment Voucher Worksheet (Whole dollars only).
13 15	 12 Estimated income tax to be withheld during 2013 (wages and disposition of real property by nonresident persons). 13 Estimated tax (line 11c minus line 12). If \$500 or more, fill out and file the payment voucher; 13 Is estimated tax (line 11c minus line 12).
	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.
11c	It Enter the smaller of line 11 a. or 11 b. THIS IS YOUR REQUIRED ANNUAL PAYMENT TO AVOID A PENALTY
	11a Multiply line 10 by 60% 11b Enter 100% of the tax shown on your 2012 tax return
01	10 Line 8 minus line 9. Enter the result but not less than zero. THIS IS YOUR TOTAL 2013 ESTIMMITES EVOS ATOT RUCK IS A CONTRACT OF A CONT
6	 Add lines 6 and 7 Credits (refundable food/excise tax credit for child and dependent care expenses, renewable energy Credits (refundable food/excise tax credit for low-income household renter, etc.) Do not include income tax withholding.
	Z Enter any additional taxes from General Instructions, Item 6
9	5 Tax (Figure tax on line 5 by using Tax Rate Schedule I, II, or III in these instructions)
S	5 Line & enil zunim & enil Z
*	Enter your exemptions (\$1,144 for each exemption, including additional exemption for age). Blind, deat, or totally disabled persons, enter \$7,000 in lieu of all other exemptions. Caution: See the instructions for Form N-11 or Form N-15 to figure the amount to enter if line 1 above is over: \$179,963 if married filing jointly or qualifying widow(er); \$149,963 if head of household; \$119,963 if single; or \$89,981 if married filing separately. Part-year residents: Your personal exemption amount must be multiplied by the ratio of Hawaii AGI to AOI from N-15 for MOI to AOI for the rest of the instruction and the multiplied by the ratio of Hawaii AOI to AOI from N-14 for AOI for AOI for MOI for AOI
3	۲ ال ال ۲ Anii Runim ۲ Anii کار کې د د د د د د د د د د د د د د د د د د
5	2 If you plan to itemize deductions, enter the estimated total of your deductions. If you do not plan to itemize deductions, enter the estimated total of your deductions. If you are eligible to be claimed as a (a) married individuals filing a joint return and qualifying widow(er)s enter \$2,200; (b) heads of household enter \$3,212; (c) single individuals enter \$2,200; (d) married filing separately enter \$2,200; or (e) if you are eligible to be claimed as a dependent by another taxpayer enter the greater of \$500 or your estimated earned income (up to the full standard deduction for your filing status). Note: Nonresident and dual-status aliens cannot claim the standard deduction.
L L	Residents: Enter the amount of Adjusted Gross Income you expect in 2013. Part-year residents/nonresidents: Enter the amount of Hawaii Adjusted Gross Income you expect in 2013.

PAGE 3

Payment Voucher Worksheet

1.	Amount of installment for voucher number 1 (from line 14 of the 2013 Estimated Tax Worksheet)	1	
2.	Amount of any unused overpayment credit to be applied*	2	
	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 2013 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 2013 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 2013 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 paid too much tax on your 2012 Form N-11/N-15, you may have chosen to apply the overpayment to your estimated tax for 2013. 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			ts
(Used if your estimated tax substantially changes after you file your first payment voucher.)	Voucher Number	Date	Amount Paid	2012 overpayment credit applied to installment	Total amount paid and credited from Jan. 1 through the installment date shown. Add (b) and (c)
1. Amended estimated tax		(a)	(b)	(c)	(d)
 Less: (a) Amount of last year's overpayment elected for credit to 2013 estimated tax and applied to date 	1				
(b) Estimate 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				
 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				

2013 Tax Rate Schedules

1	Schedule
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SINGLE individuals and MARAIED individuals filing separate returns

:9d llsds xst 9dT	:si əmooni əldsxst ərlt tl
emooni eldaxat to %04.1	Not over \$2,400
004,2\$ over \$2,000 plus 3.20% of excess over \$2,400	Over \$2,400 but not over \$4,800
008,4\$ avo sesoxe fo %05.5 sulq 00.011\$	Over \$4,800 but not over \$9,600
008,e\$ 19vo ss9xs to %04.8 sulq 00.475\$	Over \$9,600 but not over \$14,400
004,41\$ novo seoxe to %08.6 suld 00.586\$	Over \$14,400 but not over \$19,200
005,e1\$ nevo asector of %02.7 aulq 00.800,1\$	Over \$19,200 but not over \$24,000
000,42\$ avo sseoxe to %08.7 sulq 00.435,1\$	Over \$24,000 but not over \$36,000
000,85\$ revo areas to %00.7 aulq 00.885,28	Over \$36,000 but not over \$48,000
000,84\$ of excess of excess over \$48,000	Over \$48,000 but not over \$150,000
000,051\$ avo sseoxe to %00.e sulq 00.e28,11\$	Over \$150,000 but not over \$175,000
000,371\$ 13vo sseoxe to %00.01 sulq 00.678,51\$	Over \$175,000 but not over \$200,000
000,002\$ 19vo sesoxe to %00.11 sulq 00.978,318,	Over \$200,000

Schedule II MARRIED individuals filing joint returns and CERTAIN WIDOWS AND WIDOWERS

000,004\$ 39vo seepxe fo %00.11 suld 00.737,25\$	Over \$400,000
000,0357,757 of \$0.00 all \$0.00 all \$350,000	Over \$350,000 but not over \$400,000
000,005, \$23, 257.00 plus 9.00% of excess over \$300,000	Over \$300,000 but not over \$350,000
000,36\$ '19vo sesoxe to %5S.8 suld 00.724,3\$	Over \$96,000 but not over \$300,000
000,ST\$ 19vo esecse fo %09.5 allq 00.fs3,5\$	Over \$72,000 but not over \$96,000
000,84\$ nevo seeces of \$60% of excess over \$48,000	Over \$48,000 but not over \$72,000
004,85\$ nevo seexe to %05.7 suld 00.610,2\$	Over \$38,400 but not over \$48,000
008,82\$ 19vo esecses of 6.80% of excess over \$28,800	Over \$28,800 but not over \$38,400
002,01\$ nevo sseoxe to %04.8 suld 00.447\$	Over \$19,200 but not over \$28,800
006,e\$ over \$231.00 plus 5.50% of excess over \$24,000.	Over \$9,600 but not over \$19,200
008,4\$ over \$\$0% of excess over \$4,800	Over \$4,800 but not over \$9,600
emooni eldexet to %04.1	Not over \$4,800
:ed lishs xet eht	:si əmooni əldaxat əht tl

HEAD OF HOUSEHOLD Schedule III

The tax shall be:

:9d llsda xst 9dT	:si əmooni əldaxat əhf tl
emooni eldaxat to %04.1	Not over \$3,600
000,5\$ over \$3.20% of excess over \$3,600	Over \$3,600 but not over \$7,200
002,7\$ over \$250% of excess over \$7,200	Over \$7,200 but not over \$14,400
004,412 over \$40% of excess over \$14,400	Over \$14,400 but not over \$21,600
008,122.00 plus 6.80% of excess over \$21,600	Over \$21,600 but not over \$28,800
008,82\$ 19vo 229x9 fo %02.7 2010 00.512,12,	Over \$28,800 but not over \$36,000
000,85\$ over \$2,030.00 plus 7.60% of excess over \$36,000	Over \$36,000 but not over \$54,000
000,43\$ 39s.00 plus 7.90% of excess over \$54,000	Over \$54,000 but not over \$72,000
000,5\\$ avo exess of excess over \$2.000,008,4\$	Over \$72,000 but not over \$225,000
000,525\$ over \$225,000 of excess over \$225,000	Over \$225,000 but not over \$262,500
005,5328 over \$262,500 of excess over \$262,500	Over \$262,500 but not over \$300,000
000,005,568.00 plus 11.00% of excess over \$300,000	Over \$300,000

(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. 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 money order or check to the front of the payment voucher. Make your money order or check payable in U.S. dollars to the "Hawaii State Tax Collector." Please write your social security number, daytime phone number, and the notation "2013 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

The Form N-1 has been redesigned for electronic scanning that permits faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should follow the guidelines listed below:

- 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, pencil, or felt tip 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 parenthesis 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 — STATE OF HAWAII — DEPARTMENT OF TAXATION INDIVIDUAL ESTIMATED INCOME TAX , Voucher No. 1



JFB121

Calendar Year — Due April 20, 2013

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

Form N-1" on your check or money order.

		Last name	M.I.		Your first name
Your Social Security Number		Last name	M.I.	ime	If joint return, spouse's first na
	Apartment Number	ncluding rural route)	er and street, ir	ess (Numbe	Present mailing or home addre
Spouse's Social Security Number	For office use only	ode Country	Postal/ZIP C	State	City, town, or post office
Amount of Payment		WITH CHECK OR MOI			
00		STATE TAX COLLECTO			



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DO NOT WRITE OR STAPLE IN THIS SPACE

(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. 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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DO NOT WRITE OR STAPLE IN THIS SPACE

- 4. Do NOT print outside the boxes.
- 5. Do NOT use dollar signs, commas, slashes, dashes or parenthesis in the boxes.
- 6. DO NOT SUBMIT A PHOTOCOPY OF THIS FORM. Photocopying of this form could cause delays in processing your payment.



TFB122

DETACH HERE STATE OF HAWAII - DEPARTMENT OF TAXATION INDIVIDUAL ESTIMATED INCOME TAX Voucher No. 2



DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

		ast name	M.I.		Your first name			
Your Social Security Numbe		ast name	M.I.	le	If joint return, spouse's first nan			
	Apartment Number	ding rural route)		o (Numbo	Present mailing or home addres			
Spouse's Social Security Numbe		Apartment Number			Fresent maning of nome addres			
	For office use only	Country	ostal/ZIP Code	State	City, town, or post office			
Amount of Paymen	EY ORDER		/OUCHER WI	MAIL THI				
.00		PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your social security number, daytime phone number, and "2013 Form N-1" on your check or money order.						

(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. 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.

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- 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, pencil, or felt tip pens.
- 3. Because this form is read by a machine, please print your numbers inside the boxes like this:



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DO NOT WRITE OR STAPLE IN THIS SPACE

- 4. Do NOT print outside the boxes.
- 5. Do NOT use dollar signs, commas, slashes, dashes or parenthesis 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 STATE OF HAWAII - DEPARTMENT OF TAXATION INDIVIDUAL ESTIMATED INCOME TAX Voucher No. 3



TFB122

Calendar Year — Due September 20, 2013

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

Form N-1" on your check or money order.

Your first name		M.I.	Last name			
If joint return, spouse's first r	first name M.		Last name		Your Social Security Numbe	
Present mailing or home addre	ss (Number	r and street, in	cluding rural route)	Apartment Number		
City, town, or post office	State	Postal/ZIP Co	ode Country	For office use only		
		S VOUCHER			Amount of Payment	
	PAYABLE social sec					

(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. 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 money order or check to the front of the payment voucher. Make your money order or check payable in U.S. dollars to the "Hawaii State Tax Collector." Please write your social security number, daytime phone number, and the notation "2013 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

The Form N-1 has been redesigned for electronic scanning that permits faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should follow the guidelines listed below:

- 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, pencil, or felt tip 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 parenthesis 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 STATE OF HAWAII - DEPARTMENT OF TAXATION INDIVIDUAL ESTIMATED INCOME TAX Voucher No. 4



TFB124

Calendar Year — Due January 20, 2014

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

Form N-1" on your check or money order.

		Last name	M.I.		Your first name			
Your Social Security Number		Last name	M.I.	me	If joint return, spouse's first na			
				(NI	Process (see all in the second second			
	Apartment Number	iciuding rural route)	er and street, in	ess (Numbe	Present mailing or home addre			
Spouse's Social Security Number								
	For office use only	ode Country	Postal/ZIP Co	State	City, town, or post office			
		oue country	1 Ostal/Ell Ot	otate	only, town, or post onice			
A								
Amount of Payment		MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER						
		STATE TAX COLLECTO						
	and "2013	davtime phone number	curity number	social se				

DO NOT WRITE OR STAPLE IN THIS SPACE

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