

STATE OF HAWAII — DEPARTMENT OF TAXATION

TAX YEAR \_\_\_\_\_

**MULTISTATE TAX COMPACT SHORT FORM RETURN**

CALENDAR YEAR \_\_\_\_\_ or other taxable year beginning

\_\_\_\_\_, \_\_\_\_\_ and ending \_\_\_\_\_, \_\_\_\_\_

(NOTE: References to "married", "unmarried", and "spouse" also means "in a civil union", "not in a civil union", and "civil union partner", respectively.)

PRINT OR TYPE

Name \_\_\_\_\_

DBA or C/O \_\_\_\_\_

Address (number and street) \_\_\_\_\_

City or town, State, Postal/ZIP Code \_\_\_\_\_

Social Security\* or  
Federal Employer I.D. No.

Hawaii Tax I.D. No.

W \_\_\_\_\_ - \_\_\_\_

**GENERAL INFORMATION**

Hawaii is a party state to the Multistate Tax Compact. Article III, Section 2 of the compact provides for the optional use of a short form for filing a return of income by a taxpayer "... whose only activities within the taxing jurisdiction consist of sales and do not include owning or renting real or tangible personal property, and whose dollar volume of gross sales made during the tax year within the State is not in excess of \$100,000 ...". Such a taxpayer may elect to report and pay any tax due on the basis of a percentage of such volume. A taxpayer may elect to report and pay a tax of 1/2% on gross sales in or into Hawaii. The term "sales" includes sales of goods and services.

\*If you are an alien and were issued an individual taxpayer identification number (ITIN) by the Internal Revenue Service, enter your ITIN.

Please indicate in the block below the type of return you would otherwise be required to file in tax year \_\_\_\_\_ if you did not elect the option provided in Article III, Section 2 of the Multistate Tax Compact, Chapter 255, Hawaii Revised Statutes (HRS).

**Type of return:** ☐ Individual, Form N-11 ☐ Corporation, Form N-30 ☐ Other, Form \_\_\_\_\_  
☐ Individual, Form N-15 ☐ Fiduciary, Form N-40  
☐ Partnership, Form N-20 (See instructions on back.)

**COMPUTATION OF TAX**

1. Gross sales of goods and services in or into Hawaii.....
2. Tax rate.....
3. Tax due (Multiply line 1 by line 2) .....

\$	
	.005
\$	

**DECLARATION**

I declare, under the penalties set forth in section 231-36, HRS, that this return (including accompanying schedules or statements) has been examined by me, and to the best of my knowledge and belief is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

\_\_\_\_\_  
Signature of Person Preparing Return

\_\_\_\_\_  
Signature of (President or other Principal Officer)  
(If this is a joint return, BOTH TAXPAYER AND  
SPOUSE MUST SIGN)  
(Partner or Member)  
(Fiduciary or Officer Representing Fiduciary)

\_\_\_\_\_  
Date

\_\_\_\_\_  
(Name of Firm or Employer, if any)

Mail or deliver return and remittance to: HAWAII STATE TAX COLLECTOR,  
P. O. Box 1530, Honolulu, Hawaii 96806-1530

**NOTE:** Effective January 1, 2012, civil unions are recognized in Hawaii (Act 1, Session Laws of Hawaii 2011). Hawaii's laws that apply to a husband and wife, spouses, or person in a legal marital relationship shall be deemed to apply to partners in a civil union with the same force and effect as if they were "husband and wife", "spouses", or other terms that describe persons in a legal marital relationship.

Effective December 2, 2013, same sex marriages are recognized in Hawaii (Act 1, Second Special Session Laws of Hawaii 2013). Hawaii's law recognizes marriages between individuals of the same-sex, and extends to such same-sex couples the same rights, benefits, protections, and responsibilities of marriage that opposite-sex couples receive.

**PAYMENT** - Make check or money order payable to *HAWAII STATE TAX COLLECTOR*. A payment voucher, Form N-200V or Form N-201V, must accompany your Form N-310. Use payment voucher, Form N-200V, if you are filing Form N-310 instead of an income tax return for an individual, i.e., Forms N-11 or N-15. Use payment voucher, Form N-201V, if you are filing Form N-310 instead of an income tax return for a business entity, e.g., Forms N-20, N-30, or N-40. A payment voucher must accompany any payment on Form N-310. Attach your check or money order and the appropriate payment voucher, Form N-200V **OR** Form N-201V, to the front of Form N-310 where indicated.

## SPECIAL INSTRUCTIONS FOR PARTNERSHIPS

A partnership may file Form N-310 only if **ALL** of the following are met:

1. The partnership's dollar volume of gross sales made during the tax year within the State does not exceed \$100,000.
2. All partners are individuals;
3. All partners are nonresidents of Hawaii for income tax purposes;
4. All partners would qualify to file Form N-310 on their own;
5. For all partners, income from the partnership is the partner's only income from Hawaii sources;
6. Each partner provides the partnership with a power of attorney and a statement of residence; and
7. The partnership attaches to Form N-310 a list of partners' names, addresses, identification numbers, and each partner's share of the partnership's gross sales made during the tax year within the State.

If any partner has other Hawaii source income, the partnership cannot file Form N-310. If the partners have other income from Hawaii sources such as multiple partnerships, even though the partnerships are related, the partnership cannot use Form N-310.

The partnership shall complete Form N-310 by having its name, address, FEIN, and Hawaii Tax I.D. No. filled in on the form; checking the Partnership, Form N-20 box; computing the tax due; and having the return signed by a general partner or a member of the limited liability company. If a receiver, trustee in bankruptcy, or assignee controls the organization's property or business, that person must sign the return.

Filing Form N-310 by a partnership shall relieve the partners from filing a Hawaii net income tax return.