

# INDIVIDUAL INCOME TAX EXTENSION PAYMENT VOUCHER

(NOTE: References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.)

### About this Form

Form N-101A 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:

123,456,789.00

4. Do NOT print outside the boxes.
5. Do NOT use dollar signs, commas, slashes, dashes or parentheses in the boxes.
6. Do not photocopy this form.

### General Instructions

You are granted an automatic 6-month extension of time to file Form N-11 or N-15. You don't need to file an application to request the extension. The automatic 6-month extension is granted if the following requirements are met:

- 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 6-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 bona fide 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-101A with your payment.

**Internet Filing**—Form N-101A 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 Form N-101A.**— Use this form to make a tax payment if you will have a balance due when you file Form N-11 or N-15.

Federal Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, may **not** be used in lieu of Form N-101A to make a tax payment.

**2. How to Obtain Tax Forms.**— Tax forms are available on the Department of Taxation's website at [tax.hawaii.gov](http://tax.hawaii.gov).

To request tax forms and publications by mail, you may call 808-587-4242 or toll-free 1-800-222-3229.

**3. When to File.**— File Form N-101A with your payment by the prescribed due date of your return. If the due date falls on a Saturday, Sunday or legal holiday, file by the next regular workday.

**4. Where to File.**— This form must be submitted to:

**Hawaii Department of Taxation**  
P.O. Box 1530  
Honolulu, Hawaii 96806-1530

**5. Where to Call for Information.**— You may get information by calling the following:

Telephone  
808-587-4242  
or 1-800-222-3229  
Telephone for the hearing impaired  
808-587-1418  
or 1-800-887-8974

**6. Filing Your Tax Return.**— You may file your tax return any time before the extension expires. But remember, the extension does not extend the time to pay taxes. If you do not pay the amount due by the prescribed due date, you will owe interest. You may also be charged penalties.

**7. 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 Tax 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.

**8. 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

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Form (Rev. 2018)

STATE OF HAWAII — DEPARTMENT OF TAXATION

DO NOT WRITE OR STAPLE IN THIS SPACE

**N-101A**

## INDIVIDUAL INCOME TAX EXTENSION PAYMENT VOUCHER

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM



Composite Taxpayer

Your Social Security Number

Your first name M.I. Last name Suffix

If joint return, spouse's first name M.I. Last name Suffix

Spouse's Social Security Number

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

Tax Year Ending (MM DD YY)

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER  
PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your social security number, daytime phone number, the year for which payment is made, and "Form N-101A" on your check or money order.

Amount of Payment

ID NO 01

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.

**9. How to Complete Form.**— Print your name, address, and social security number in the space provided. If you are filing a joint return, print your spouse's name and social security number in the space provided. If you have a foreign address, enter the complete country name in the space provided. 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.

If you are making a tax payment for a composite Form N-15, check the box for Composite Taxpayer. Print "Partners" or "Shareholders" in the space provided for the first name. Print the partnership's or the S corporation's name in the space provided for the last name. Print 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).

Print the date your tax year ends and the amount of your payment.

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" and attach it to the front of Form N-101A. 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, the year for which payment is made, and "Form N-101A" on your check or money order. Do not send cash.

You may use the worksheet below to determine the amount of your income tax balance due.

**10. How to Claim Credit for Payment Made With This Form.**— Show the amount paid with this form on Form N-11, line 40; or Form N-15, line 57.

If you and your spouse jointly file Form N-101A but later file separate returns for the taxable year, you can enter the total amount paid with Form N-101A on either of your separate returns or you and your spouse can divide the payment in any agreed amounts. Also enter the social security numbers (or ITINs) of both spouses on the separate Form N-11 or N-15.

If you and your spouse each filed a separate Form N-101A but later file a joint return for the taxable year, enter the total paid with both Forms N-101A on the appropriate line of your joint return. Also enter the social security numbers (or ITINs) of both spouses on Form N-11 or N-15.

**Line-by-Line Instructions for Worksheet**

**Line 1.**— Enter the amount of income tax you expect to owe for the taxable year. If you do not expect to owe tax, enter zero (0). Be sure to estimate the amount correctly. If you underestimate this amount, you may be charged a penalty as explained earlier under **Penalties**.

**Line 4.**— Enter other payments and credits that you expect to report on Form N-11 or N-15.

**Line 6.**— Round the amount to the nearest dollar. You must pay the amount shown on line 6. An extension of time to file your income tax return does not extend the time to pay your income tax. Also, any payment made with this extension does not exempt you from the penalty assessed for underpaying estimated taxes.

<b>WORKSHEET</b>	
1 Total income tax liability on your income tax return for the taxable year (You may estimate this amount).....	<b>1</b> _____
<b>Note:</b> You <i>must</i> enter an amount on line 1. If you do not expect to owe tax, enter zero (0)	
2 Hawaii income tax withheld .....	<b>2</b> _____
3 Current year's estimated tax payments (include prior year's overpayment allowed as a credit) .....	<b>3</b> _____
4 Other payments (see Instructions) .....	<b>4</b> _____
5 Total (add lines 2, 3, and 4) .....	<b>5</b> _____
6 Income tax balance due (line 1 minus line 5). (Whole dollars only) .....	<b>6</b> _____