

STATE OF HAWAII — DEPARTMENT OF TAXATION
**APPLICATION FOR AUTOMATIC EXTENSION
 OF TIME TO FILE HAWAII RETURN FOR A
 PARTNERSHIP, TRUST, OR REMIC**

NOTE: File this form with the taxation district office where you must file your income tax return. You are not required to send a payment of the tax you estimate as due. **However, this is not an extension of time for payment of tax.** The law requires that a penalty be charged for late payment of tax and late filing unless you show reasonable cause for not paying the tax when due (see Instructions). Also, any estimated taxes required from corporations as well as from estates and trusts that become delinquent shall be subject to appropriate underpayment penalties. These penalties are not waived or forgiven with the filing of this form or the accompanying payment of the tax due.

INTERNET FILING

Form N-100 can now be filed electronically through the State's Internet portal. For more information, go to www.eHawaiiGov.org.

GENERAL INSTRUCTIONS

1. Purpose of Form N-100.—Use this form to ask for an automatic 3-month extension of time to file Form N-20, N-40, N-66, or N-70-NP(Trust). File this form to request an extension even if you are not making a payment.

Do not request an automatic extension if you are under a court order to file your return by the regular due date.

The extension will be granted if you complete this form properly and file it by the regular due date of your return.

You are not required to sign Form N-100.

You are not required to send a payment of the tax you estimate as due. However, see **Penalties** and **Interest** on page 2. Any remittance you send with your application for extension will be treated as a payment of tax.

You do not have to explain why you are asking for the extension. We will contact you only if your request is denied.

Federal Form 8736, Application for Automatic Extension of Time To File U.S. Return for a Partnership, REMIC, or for Certain Trusts, may be used in lieu of Form N-100. Federal Form 8736 must be completed using amounts for Hawaii income tax purposes. In the title area, any reference to U.S. should be crossed off and replaced with Hawaii.

2. Still Need More Time?—You may request an additional extension of time by filing Form N-100A **before** the expiration of this automatic extension. You must show reasonable cause.

Federal Form 8800, Application for Additional Extension of Time To File U.S. Return for a Partnership, REMIC, or for Certain Trusts, may be used in lieu of Form N-100A. In the title area, any reference to "U.S." should be crossed off and replaced with "Hawaii". A photocopy of federal Form 8800 will be accepted, however, there must be an original signature of the applicant or duly authorized agent on the form.

In no case shall extensions be granted for a period of more than 6 months beyond the regular due date of the return.

3. How to Obtain Tax Forms.—To request tax forms by fax or mail, you may call (808) 587-7572 or toll-free 1-800-222-7572.

Tax forms are also available on the Internet. The Department of Taxation's site on the Internet is:
www.state.hi.us/tax

4. When to File.—File Form N-100 by April 20, 2003. If you are filing a fiscal year return, file Form N-100 by the regular due date of Form N-20, N-40, N-66, or N-70NP. If the due date falls on a Saturday, Sunday or legal holiday, file by the next regular workday.

You may file Form N-20, N-40, N-66, or N-70NP any time before the extension period ends. But remember, Form N-100 does not extend the time to pay taxes. If you do not pay the amount due by the regular due date, you will owe interest. You may also be charged penalties.

✂ - - - - - DETACH HERE - - - - - ✂

Form Tax Year
N-100 **2002**

STATE OF HAWAII — DEPARTMENT OF TAXATION
 APPLICATION FOR AUTOMATIC EXTENSION TO FILE
 HAWAII RETURN FOR A PARTNERSHIP, TRUST, OR REMIC

PARTNERSHIP FIDUCIARY REMIC

DO NOT WRITE OR STAPLE IN THIS SPACE

Check this box if this is a change of address.

Name		FEIN		
Dba or C/O				
Address				Suite number
City, town, or post office	State	ZIP Code	Country	For office use only

	PNT	INT	LBL	008
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Tax Year Ending (mm/dd/yy)
 []/[]/[]

3-Month Extension Ending (mm/dd/yy)
 []/[]/[]

Amount of Payment
 \$ [] [] [] , [] [] [] , [] [] [] . [] []

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number and "2002 Form N-100" on your check or money order.

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Private Delivery Services.—Hawaii has adopted the Internal Revenue Code provision to allow documents and payments delivered by a designated private delivery service to qualify for the “timely mailing treated as timely filing/paying rule.” The Department of Taxation will conform to the Internal Revenue Service listing of designated private delivery service and type of delivery services qualifying under this provision. Timely filing of mail which does not bear the U.S. Post Office cancellation mark or the date recorded or marked by the designated delivery service will be determined by reference to other competent evidence. The private delivery service can tell you how to get written proof of the mailing date.

5. Where to File.—This form must be submitted to the taxation district in which the partnership, fiduciary, trust, or REMIC is required to file its return.

MAILING ADDRESSES

Oahu District Office
P.O. Box 1530
Honolulu, Hawaii 96806-1530
(808) 587-4242
TDD/TTY: (808) 587-1418
or 1-800-887-8974

Maui District Office
P.O. Box 913
Wailuku, Hawaii 96793-0913
(808) 984-8500

Hawaii District Office
P.O. Box 1377
Hilo, Hawaii 96721-1377
(808) 974-6321

Kauai District Office
P.O. Box 1688
Lihue, Hawaii 96766-5688
(808) 274-3456

6. Making a payment.—If a payment is being made with this form, make your check or money order payable to “Hawaii State Tax Collector.” Write your Federal Employer I.D. No. and “2002 Form N-100” on it. Attach your check or money order to the front of Form N-100.

7. How To Claim Credit for Payment Made With This Form.—Show the amount paid with this form on Form N-20, N-40, N-66, or N-70NP.

8. Penalties.—You may be assessed one or both of the following penalties:

Late Payment of Tax.—Form N-100 does not extend the time for payment of income tax. You may be charged a penalty of 20% of taxes not completely paid within 60 days of the prescribed filing date of the return.

Late Filing of Return.—You may be charged a penalty of 5% of the tax due for each month or part of a month that the return is late, but not more than 25% in the aggregate. If you file a return late, attach a full explanation with the return.

9. Interest.—Interest is accrued at the rate of $\frac{2}{3}$ of 1% for each month or part of a month on unpaid taxes and penalties assessed beginning with the first calendar day after the date prescribed for payments whether or not that first calendar day falls on a Saturday, Sunday, or legal holiday.

SPECIFIC INSTRUCTIONS

The following are specific instructions for filling out this form:

1. Enter the entity’s name, address and FEIN in the appropriate spaces. If the entity’s address is outside the United States or its possessions or territories, enter the information on the line for “City or town, State and ZIP Code” in the following order: city, province or state, postal code, and the name of the country. Do not abbreviate the country name.

2. Enter the date of the end of the tax year, the date to which the extension is requested (not more than 3 months from the due date), and the amount of the payment in the spaces provided.

3. If no payment is being made with this form, enter “0.00” in amount of payment blocks.

4. Detach the voucher where indicated. Submit only the voucher portion of this form with your payment.

5. Attach your check or money order payable to “Hawaii State Tax Collector” to the front of the voucher. Write your FEIN and “2002 Form N-100” on your check or money order. Pay in U.S. dollars. **Do not send cash.**