INDIVIDUAL INCOME TAX EXTENSION PAYMENT VOUCHER

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.

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.
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

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.

2. Hawaii income tax withheld.

3. Current year’s estimated tax payments (include prior year’s overpayment allowed as a credit).

4. Other payments (see Instructions).

5. Total (add lines 2, 3, and 4).

6. Income tax balance due (line 1 minus line 5). (Whole dollars only)

### WORKSHEET

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