

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form N-40 (Rev. 2019)**

Contact Information for General Questions

Hawaii Department of Taxation
Technical Section
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**Contact Information for Mailing
Test Packages and Testing Inquiries**

Hawaii Department of Taxation
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FORM N-40 (Rev. 2019)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-40. Form N-40 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-40 must create the form so the variable data (specified fields containing

taxpayer information) are printed in a fixed format that can be read by the Department's IBML scanners.

Substitute scannable forms **MUST** meet the requirements as established in this document and our current Forms Reproduction Policy, and be approved prior to release or distribution.

GENERAL INFORMATION

1. Substitute Form

- We highly recommend you use the Department's official Form N-40 PDF.
- If you do not use the Department's official PDF, the substitute form must match the Department's form in layout and appearance including **bold** and/or *italics* fonts as they appear on the official form.
- Lines of text in a paragraph must break at the same location as the official form.
- All forms and variable data must have a high standard of legibility for printing.
- Photocopies of the form must not be submitted to the Department for processing.
- Substitute forms must be proofread prior to submission.

2. Paper and Ink

- The paper size is 8.5 inches by 11 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.
- Black ink should be used in printing the text on the form and the variable data.

3. Fonts

- The form was designed using the following font:
 1. Helvetica
- The following fonts and sizes should be used for the form number and revision year located at the top left corner on page 1 of the form:
 1. Form: 8 pt Helvetica bold
 2. N-40: 18 pt Helvetica bold
 3. Rev. 2019: 8 pt Helvetica
- The following fonts and sizes should be used for the form number and revision year located at the top left corner on pages 2 through 4 of the form:
 1. Form N-40 (Rev. 2019): 8 pt Helvetica bold

- The following font and size should be used for the form number located at the bottom right corner on pages 1 through 4 of the form:

1. Form N-40 (Rev. 2019): 10 pt Helvetica bold

4. Variable Data

- All variable data fields must utilize 10 pt Courier font.
- All variable data fields require exact placement.
- Print all alpha characters uppercase.
- Use a bold X (**X**) as a checkbox indicator. See exhibit for exact placement. The use of a checkmark is not acceptable.

5. Variable Data Delimiters

- Other tax year beginning and ending must be printed with dash (-) delimiters. For example:
MM-DD
(2 digits for month, followed by a dash (-), followed by 2 digits for day).
- Date entity created must be printed with dash (-) delimiters. For example:
MM-DD-YYYY
(2 digits for month, followed by a dash (-), followed by 2 digits for day, followed by a dash (-), followed by 4 digits for the year).

6. Dollar Amounts

999999999

- Do not use commas as thousand separators.
- Do not use leading dollar signs.
- Amounts are right justified.
- Amounts must be rounded. Dollar and cent signs should not be used when the field is rounded to whole dollars.

7. Testing and Approval of the Scannable Form

- A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or trailing spaces.

- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Test samples must be populated with unique sample variable data showing different scenarios.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted sample.
- Approval of the facsimile must be obtained from the Department **prior** to filing.
- Form N-40 (Rev. 2019) cannot be filed until 2020.

SCANNABLE SPECIFICATIONS

1. Layout

- Open space around variable data fields should be adhered to as much as possible except for the areas that do not require optical character recognition. Do not place any additional information in these areas.

2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label at the following positions:
 1. Pages 1-4: The 2-digit Hawaii Vendor I.D. Number should begin at column 43, row 64.

3. QR code

- A 2D QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.
- Placement of the QR code is as follows (see exhibit for exact placement):
 1. Page 1: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 10.
 2. Pages 2-4: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 8.
- Height of the QR code is 0.5 inch.
- Length of the QR code is 0.5 inch.
- Narrow Module Size is set to 0.18.
- Margin is set to 0.18.
- Open space surrounding the QR code should be adhered to as much as possible.
- DO NOT stretch the QR code image.
- The required QR code for page 1 is:
N40_T 2019A 01 VIDXX

The required QR code for page 2 is:
N40_T 2019A 02 VIDXX

The required QR code for page 3 is:
N40_T 2019A 03 VIDXX

The required QR code for page 4 is:
N40_T 2019A 04 VIDXX

The QR code includes the form number code (N40), an underscore, type of form (T), space, 4-digit form year (2019), 1-letter revision indicator (A), space, 2-digit page number (01), (02), (03), or (04), space, vendor I.D. label (VID), and your 2-digit Hawaii Vendor I.D. Number (XX). There are no hyphens.

- The human readable text for the QR code MUST be printed at the bottom of each page at column 6, row 64, utilizing 6 pt Helvetica font.
- Please do not print the outline around the human readable text and QR code. These were only used to show the placement of the human readable text and QR code.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

4. Acetate Overlays

- Acetate overlays will assist in the exact data field placement. Verify your form samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 1/16 inch, do not submit them for approval as they will be rejected.
- Acetate overlays will be mailed to vendors who submitted a Letter of Intent to participate in the Forms Reproduction Program and who will be reproducing Form N-40. If you did not receive the acetate overlays, please contact the Forms Coordinator.

FORM N-40 (REV. 2019)

FIDUCIARY INCOME TAX RETURN 2019

For calendar year 2019

Place QR Code Here

or other tax year beginning 12-12, 2019 and ending 12-12, 2012

Composite Qualified Funeral Trusts

Form section A-E: Type of entity, Name of estate or trust, Date entity created, etc.

Form section F: Check applicable boxes: Initial return, Final Return, Amended Return, etc.

Form section G: Check here if the estate or filing trust made an IRC section 645(a) election...

Table with 9 rows: Interest Income, Ordinary Dividends, Income or (losses) from partnerships, etc.

Table with 13 rows: Interest, Taxes, Fiduciary fees, Charitable deduction, Attorney fees, etc.

DECLARATION: I declare, under the penalties set forth in section 231-36, HRS, that this return...

Signature area: Signature of fiduciary or officer representing fiduciary, Date, Title.

Preparer's information: Preparer's signature, Print Preparer's Name, Date, Check if self-employed, etc.

Place QR Code Here

Name as shown on return	Federal Employer Identification Number
NAME OF ESTATE OR TRUSTXXXXXXXXXXXXXXXXXXXXXXXXXXXX	10000000000000000000

Schedule A — COMPUTATION OF CHARITABLE DEDUCTION (See Instructions for Schedule A) (Submit statement giving name and address of charitable organizations)

1.	Amounts paid or permanently set aside for charitable purposes from current year's gross income	1	999999999999
2.	(a) Tax exempt interest and other income nontaxable irrespective of source, allocable to charitable distribution	2(a)	999999999999
	(b) Income of a nonresident estate or trust nontaxable because it is derived from property owned outside Hawaii or other source outside Hawaii, allocable to charitable distribution	2(b)	999999999999
	(c) Total (Add lines 2(a) and 2(b))	2(c)	999999999999
3.	Balance (Line 1 minus line 2(c))	3	999999999999
4.	Enter the net short-term capital gain and the net long-term capital gain of the current tax year allocable to corpus paid or permanently set aside for charitable purposes	4	999999999999
5.	Amounts paid or permanently set aside for charitable purposes from gross income of a prior year (See Instructions)	5	999999999999
6.	Total (Add lines 3, 4, and 5). Enter here and on page 1, line 13, IF TOTAL OF CHARITABLE DISTRIBUTIONS ARE TO BE USED EXCLUSIVELY IN HAWAII. In other cases, complete line 7.	6	999999999999
7.	(a) Portion of line 6 amount which is to be used exclusively in Hawaii	7(a)	999999999999
	(b) Portion of excess of line 6 amount over amount on line 7(a) which is within percentage limitations (See Instructions)	7(b)	999999999999
	(c) Enter here and on page 1, line 13, the sum of lines 7(a) and (b)	7(c)	999999999999

Schedule B — COMPUTATION OF INCOME DISTRIBUTION DEDUCTION (See Instructions for Schedule B)

1.	Enter amount from page 1, line 18, computed by using Schedule A, line 6 for page 1, line 13 (If loss, see Instructions)	1	999999999999
2.	(a) Tax-exempt interest and other income nontaxable irrespective of source (as adjusted)	2(a)	999999999999
	(b) Nontaxable income of nonresident estate or trust from property owned outside Hawaii or other source outside Hawaii (as adjusted)	2(b)	999999999999
	(c) Add lines 2(a) and 2(b)	2(c)	999999999999
3.	Net gain shown on Schedule D (Form N-40), line 19, column (a) (If net loss, enter zero)	3	999999999999
4.	Schedule A, line 4 plus line 5	4	999999999999
5.	Long-term capital gain, included on Schedule A, line 1 (See Instructions)	5	999999999999
6.	Short-term capital gain, included on Schedule A, line 1 (See Instructions)	6	999999999999
7.	If the amount on page 1, line 6, is a capital loss, enter here as a positive figure	7	999999999999
8.	If the amount on page 1, line 6, is a capital gain, enter here as a negative figure	8	999999999999
9.	Distributable net income (Combine lines 1 and 2c through 8)	9	999999999999
10.	Amount of income for the tax year determined under the governing instrument (accounting income)	10	999999999999
11.	Amount of income required to be distributed currently (See Instructions)	11	999999999999
12.	Other amounts paid, credited, or otherwise required to be distributed (See Instructions)	12	999999999999
13.	Total distributions (Add lines 11 and 12). (If greater than line 10, see Instructions)	13	999999999999
14.	Enter the total amount of tax-exempt income included on line 13	14	999999999999
15.	Tentative income distribution deduction (Line 13 minus line 14)	15	999999999999
16.	Tentative income distribution (Line 9 minus line 2(c))	16	999999999999
17.	Income distribution deduction. Enter the smaller of line 15 or line 16 here and on page 1, line 19	17	999999999999

Schedule C is on the bottom of page 4.

Name as shown on return	Federal Employer Identification Number
NAME OF ESTATE OR TRUSTXXXXXXXXXXXXXXXXXXXXXXXXXXXX	10000000000000000000

Place QR Code Here

Schedule E - Nonrefundable Credits (Enter fiduciary's share only.)

1. Income tax paid to another state or foreign country by a resident estate or trust	10	99999999999999
2. Carryover of the Energy Conservation Tax Credit. (Attach Form N-323)	20	99999999999999
3. Enterprise Zone Tax Credit. (Attach Form N-756)	30	99999999999999
4. Low-Income Housing Tax Credit. (Attach Form N-586)	40	99999999999999
5. Credit for Employment of Vocational Rehabilitation Referrals. (Attach Form N-884)	50	99999999999999
6. Carryover of the High Technology Business Investment Tax Credit. (Attach Form N-323)	60	99999999999999
7. Carryover of the Individual Development Account Contribution Tax Credit. (Attach Form N-323)	70	99999999999999
8. Carryover of the Technology Infrastructure Renovation Tax Credit. (Attach Form N-323)	80	99999999999999
9. Credit for School Repair and Maintenance. (Attach Form N-330)	90	99999999999999
10. Carryover of the Hotel Construction and Remodeling Tax Credit. (Attach Form N-323)	100	99999999999999
11. Carryover of the Residential Construction and Remodeling Tax Credit. (Attach Form N-323)	110	99999999999999
12. Carryover of the Renewable Energy Technologies Income Tax Credit. (Before July 1, 2009) (Attach Form N-323)	120	99999999999999
13a. RETITC (Attach Form N-342) Check type of energy system: <input checked="" type="radio"/> Solar <input checked="" type="radio"/> Wind Powered	13a0	99999999999999
13b. RETITC amount claimed on line 13a attributed to a credit carryforward from previous years	13b0	99999999999999
14. Capital Infrastructure Tax Credit. (Attach Form N-348)	140	99999999999999
15. Cesspool Upgrade, Conversion or Connection Income Tax Credit. (Attach Form N-350)	150	99999999999999
16. Renewable Fuels Production Tax Credit. (Attach Form N-352)	160	99999999999999
17. Organic Foods Production Tax Credit. (Attach Form N-354)	170	99999999999999
18. Total nonrefundable credits. (Add lines 1 through 13a and 14 through 17) Also, enter amount on Schedule G, line 4	180	99999999999999

Schedule F - Refundable Credits (Enter fiduciary's share only.)

1. Fuel Tax Credit for Commercial Fishers. (Attach Form N-163)	10	99999999999999
2. Motion Picture, Digital Media and Film Production Income Tax Credit. (Attach Form N-340)	20	99999999999999
3. Credit from a regulated investment company	30	99999999999999
4. Capital Goods Excise Tax Credit. (Attach Form N-312)	40	99999999999999
5. Tax Withheld on Form N-4. (Attach Form N-4 to front of this return.)	50	99999999999999
6. Renewable Energy Technologies Income Tax Credit. (Attach Form N-342)		
(Note: The refundable credit applies only to solar energy systems and not to wind powered energy systems)	60	99999999999999
7. Important Agricultural Land Qualified Agricultural Cost Tax Credit. (Attach Form N-344)	70	99999999999999
8. Tax Credit for Research Activities. (Attach Form N-346)	80	99999999999999
9. Total refundable credits. (Add lines 1 through 8.) Also, enter this amount on Schedule G, line 2.	90	99999999999999

Schedule G - Tax Computation

1. Tax on amount on page 1, line 22 (Use tax rate schedule or <input checked="" type="radio"/> Schedule D (Form N-40)	10	99999999999999
(<input checked="" type="radio"/> Includes tax from Forms N-152, N-312, N-338, N-344, N-348, N-586, and section 641(c) tax. Attach appropriate Forms)		
(a) Enter amount from Schedule D (Form N-40), line 41.	1(a)0	99999999999999
2. Total refundable credits from Schedule F, line 9	20	99999999999999
3. Difference — Line 1 minus line 2. If line 3 is zero or less, see Instructions.	30	99999999999999
4. Total nonrefundable credits from Schedule E, line 18	40	99999999999999
5. Difference — Line 3 minus line 4.	50	99999999999999
6. OTHER (a) 2019 Estimated tax payments:		
N-201V99999999999999 N-288A 99999999999999	6(a)0	99999999999999
CREDITS: (b) Estimated tax payments allocated to beneficiaries (from N-40T)	6(b)0	99999999999999
(c) Line 6(a) minus line 6(b)	6(c)0	99999999999999
(d) Amount applied from 2018 return	6(d)0	99999999999999
(e) Payments with extension	6(e)0	99999999999999
7. Total (Add lines 6(c) through 6(e))	70	99999999999999
8. Penalty for underpayment of estimated tax. (See Instructions.) If Form N-210 is attached, check this box. <input checked="" type="checkbox"/> <input type="checkbox"/>	80	99999999999999
9. TAX DUE — If the total of lines 5 and 8 is larger than line 7, enter AMOUNT OWED	90	99999999999999
10. PAYMENT AMOUNT Send a check or money order payable to the "Hawaii State Tax Collector"	100	99999999999999
11. OVERPAYMENT — If line 7 is larger than the total of lines 5 and 8, enter AMOUNT OVERPAID.	110	99999999999999
12. Enter the amount of line 11 to be CREDITED to 2020 estimated tax	120	99999999999999
13. Enter the amount of line 11 to be REFUNDED.	130	99999999999999
14. Amount paid (overpaid) on original return — AMENDED RETURN ONLY (See Instructions)	14	99999999999999
15. BALANCE DUE (REFUND) with amended return (See Instructions)	15	99999999999999

Human Readable text here

ID NO XX

STATE OF HAWAII—DEPARTMENT OF TAXATION
FIDUCIARY INCOME TAX RETURN
2019
 For calendar year

THIS SPACE FOR DATE RECEIVED STAMP

Place QR Code Here

or other tax year beginning • 12-12, 2019
 and ending • 12-12, 2012

• Composite Qualified Funeral Trusts

A Type of entity (see instr.): <input checked="" type="checkbox"/> Decedent's estate <input checked="" type="checkbox"/> Simple trust <input checked="" type="checkbox"/> Complex trust <input checked="" type="checkbox"/> Qualified disability trust <input checked="" type="checkbox"/> ESBT (S portion only) <input checked="" type="checkbox"/> Grantor type trust <input checked="" type="checkbox"/> Bankruptcy estate – Ch. 7 <input checked="" type="checkbox"/> Bankruptcy estate – Ch. 11 <input checked="" type="checkbox"/> Pooled income fund	Name of estate or trust (Grantor type trust, see Instructions) NAME OF ESTATE OR TRUSTXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	C <input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN <input checked="" type="checkbox"/> ITIN • 999999999999999999
	Name and title of fiduciary NAME AND TITLE OF FIDUCIARYXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	D Date entity created 12-12-1212
	Mailing Address of fiduciary (number and street) MAILING ADDRESS OF FIDUCIARYXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	E Nonexempt charitable and split-interest trusts, check applicable boxes: <input checked="" type="checkbox"/> Described in IRC section 4947(a)(1) <input checked="" type="checkbox"/> Not a private foundation <input checked="" type="checkbox"/> Described in IRC section 4947(a)(2)
	City, State and Postal/ZIP Code. If foreign address, see Instructions. CITY STATE AND ZIP CODEXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
B Number of Schedules K-1 Attached ▶ 999999		

Initial return Final Return Amended Return (Attach Sch AMD) NOL Carryback (Attach Sch AMD) IRS Adjustment
 Change in fiduciary Change in fiduciary's name Change in fiduciary's address Trust Name Change

G Check here if the estate or filing trust made an IRC section 645(a) election and attach a copy of the federal form 8855. ▶

INCOME	1. Interest Income	1●	9999999999999999
	2. Ordinary Dividends	2	9999999999999999
	3. Income or (losses) from partnerships, other estates or other trusts (Attach federal Schedule E) (See Instructions)	3	9999999999999999
	4. Net rent and royalty income or (loss) (Attach federal Schedule E)	4●	9999999999999999
	5. Net business and farm income or (loss) (Attach federal Schedules C and F)	5●	9999999999999999
	6. Capital gain or (loss) (Attach Schedule D (Form N-40))	6	9999999999999999
	7. Ordinary gains or (losses) (From Schedule D-1, line 19)	7	9999999999999999
	8. Other income (State nature of income)	8●	9999999999999999
	9. Total income (Add lines 1 through 8)	9	9999999999999999
DEDUCTIONS	10. Interest (Explain in Schedule C)	10	9999999999999999
	11. Taxes (Explain in Schedule C)	11	9999999999999999
	12. Fiduciary fees (Explain in Schedule C)	12	9999999999999999
	13. Charitable deduction (From Schedule A, line 6 or 7(c))	13	9999999999999999
	14. Attorney, accountant and return preparer fees (Explain in Schedule C)	14	9999999999999999
	15. Other deductions NOT subject to the 2% floor (Explain in Schedule C)	15	9999999999999999
	16. Allowable miscellaneous itemized deductions subject to the 2% floor (Explain in Schedule C)	16	9999999999999999
	17. Total (Add lines 10 through 16)	17	9999999999999999
	18. Line 9 minus line 17 (Complex trusts and estates also enter this amount on Schedule B, line 1)	18	9999999999999999
	19. Income distribution deduction (From Schedule B, line 17) (See Instructions) (attach Schedules K-1 (Form N-40))	19	9999999999999999
	20. Exemption (\$400 for an estate; trusts see Instructions)	20	9999999999999999
	21. Total (Add lines 19 and 20)	21	9999999999999999
	22. Taxable income of fiduciary (Line 18 minus line 21)	22●	9999999999999999

DECLARATION: I declare, under the penalties set forth in section 231-36, HRS, that this return (including any 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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of fiduciary or officer representing fiduciary: _____ Date: 12-12-1212
 NAME OF FIDUCIARYXXXXXXXXXXXXXXXXXXXXXXXXXXXXX TITLEXXXXXXXXXXXXXXXXXXXXX
 Print or type name of fiduciary or officer representing fiduciary Title

★ **May the Hawaii Department of Taxation discuss this return with the preparer shown below? (See page 1 of the Instructions)** Yes No
 This designation does not replace Form N-848, Power of Attorney.

Paid Preparer's Information	Preparer's signature Print Preparer's Name ▶ PREPARERS NAMEXXXXXXXXXXXXXXXXXXXX	Date 12-12-1212	Check if self-employed ▶ <input checked="" type="checkbox"/>	Preparer's identification no. • prep id noxx
	Firm's name (or yours, if self-employed) Address and ZIP Code ▶ FIRMS NAME ADDRESS AND ZIP CODEXXXXXXXXXXXX	Federal E.I. No ▶ 12-3456789	Phone no. ▶ (123) 456-7890	

Place
QR Code
Here

Name as shown on return	Federal Employer Identification Number
NAME OF ESTATE OR TRUSTXXXXXXXXXXXXXXXXXXXXXXXXXX	10000000000000000000

Schedule A — COMPUTATION OF CHARITABLE DEDUCTION (See Instructions for Schedule A)
(Submit statement giving name and address of charitable organizations)

1. Amounts paid or permanently set aside for charitable purposes from current year's gross income		1	99999999999
2. (a) Tax exempt interest and other income nontaxable irrespective of source, allocable to charitable distribution.	2(a)	99999999999	
(b) Income of a nonresident estate or trust nontaxable because it is derived from property owned outside Hawaii or other source outside Hawaii, allocable to charitable distribution.	2(b)	99999999999	
(c) Total (Add lines 2(a) and 2(b))	2(c)	99999999999	
3. Balance (Line 1 minus line 2(c))	3	99999999999	
4. Enter the net short-term capital gain and the net long-term capital gain of the current tax year allocable to corpus paid or permanently set aside for charitable purposes	4	99999999999	
5. Amounts paid or permanently set aside for charitable purposes from gross income of a prior year (See Instructions).	5	99999999999	
6. Total (Add lines 3, 4, and 5). Enter here and on page 1, line 13, IF TOTAL OF CHARITABLE DISTRIBUTIONS ARE TO BE USED EXCLUSIVELY IN HAWAII. In other cases, complete line 7.	6	99999999999	
7. (a) Portion of line 6 amount which is to be used exclusively in Hawaii	7(a)	99999999999	
(b) Portion of excess of line 6 amount over amount on line 7(a) which is within percentage limitations (See Instructions).	7(b)	99999999999	
(c) Enter here and on page 1, line 13, the sum of lines 7(a) and (b)	7(c)	99999999999	

Schedule B — COMPUTATION OF INCOME DISTRIBUTION DEDUCTION (See Instructions for Schedule B)

1. Enter amount from page 1, line 18, computed by using Schedule A, line 6 for page 1, line 13 (If loss, see Instructions)		1	99999999999
2. (a) Tax-exempt interest and other income nontaxable irrespective of source (as adjusted)	2(a)	99999999999	
(b) Nontaxable income of nonresident estate or trust from property owned outside Hawaii or other source outside Hawaii (as adjusted)	2(b)	99999999999	
(c) Add lines 2(a) and 2(b)	2(c)	99999999999	
3. Net gain shown on Schedule D (Form N-40), line 19, column (a) (If net loss, enter zero)	3	99999999999	
4. Schedule A, line 4 plus line 5	4	99999999999	
5. Long-term capital gain, included on Schedule A, line 1 (See Instructions)	5	99999999999	
6. Short-term capital gain, included on Schedule A, line 1 (See Instructions)	6	99999999999	
7. If the amount on page 1, line 6, is a capital loss, enter here as a positive figure.	7	99999999999	
8. If the amount on page 1, line 6, is a capital gain, enter here as a negative figure	8	99999999999	
9. Distributable net income (Combine lines 1 and 2c through 8)	9	99999999999	
10. Amount of income for the tax year determined under the governing instrument (accounting income)	10	99999999999	
11. Amount of income required to be distributed currently (See Instructions)	11	99999999999	
12. Other amounts paid, credited, or otherwise required to be distributed (See Instructions)	12	99999999999	
13. Total distributions (Add lines 11 and 12). (If greater than line 10, see Instructions)	13	99999999999	
14. Enter the total amount of tax-exempt income included on line 13	14	99999999999	
15. Tentative income distribution deduction (Line 13 minus line 14)	15	99999999999	
16. Tentative income distribution (Line 9 minus line 2(c)).	16	99999999999	
17. Income distribution deduction. Enter the smaller of line 15 or line 16 here and on page 1, line 19	17	99999999999	

Schedule C is on the bottom of page 4.

Place QR Code Here

Table with 2 columns: Name as shown on return, Federal Employer Identification Number. Name: NAME OF ESTATE OR TRUSTXXXXXXXXXXXXXXXXXXXXXXXXXXXX. FID: 10000000000000000000

Schedule E - Nonrefundable Credits (Enter fiduciary's share only.)

Table with 3 columns: Line number, Description, and Amount. Lines 1-18 for nonrefundable credits.

Schedule F - Refundable Credits (Enter fiduciary's share only.)

Table with 3 columns: Line number, Description, and Amount. Lines 1-9 for refundable credits.

Schedule G - Tax Computation

Table with 3 columns: Line number, Description, and Amount. Lines 1-15 for tax computation.

Place QR Code Here

Name as shown on return
NAME OF ESTATE OR TRUSTXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Federal Employer Identification Number
10000000000000000000

ADDITIONAL INFORMATION REQUIRED

Table with 11 rows of questions and YES/NO columns. Questions include: Was an income tax return filed for the preceding year? Was a final Hawaii individual income tax return filed for the decedent? If a complex trust, is the trust making the election under IRC section 663(b)?

Schedule C — EXPLANATION OF DEDUCTIONS CLAIMED ON PAGE 1, LINES 10, 11, 12, 14, 15, and 16 (See Instructions. Attach a separate schedule if more space is needed.)

Table with 3 columns: Line No., Explanation, and Amount. Contains 20 rows of placeholder text for deductions.