



STATE OF HAWAII — DEPARTMENT OF TAXATION
**Underpayment of Estimated Tax by
Individuals, Estates, and Trusts**

2019

➤ See Separate Instructions

➤ Attach to Form N-11, N-15, or N-40

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

Name(s) as shown on tax return	Social Security Number or FEIN
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Part I Reasons For Filing — If **A** below applies to you, you will not have to pay the penalty. But you **MUST** check that box and file Form N-210 with your tax return. If **B**, **C**, or **D** below applies to you, you may be able to lower or eliminate your penalty. But you **MUST** check the boxes that apply and file Form N-210 with your tax return. If **E** below applies to you, check that box and file Form N-210 with your tax return.

Check whichever boxes apply:

- A** You meet all of the following conditions: (1) You were a full-year Hawaii resident in 2018 (or an estate for a Hawaii decedent or a Hawaii trust), (2) You had no tax liability for 2018, and (3) Your 2018 tax year covered a 12-month period. See the Instructions for **Exceptions to the Penalty**.
- B** You request a **waiver**. In certain circumstances, the Department of Taxation will waive all or part of the penalty. See the Instructions for **Waiver of Penalty**.
- C** You use the **annualized income installment method**. If your income varied during the year, this method may reduce the amount of one or more required installments. See the **Instructions for Schedule A**.
- D** You had Hawaii income tax withheld from wages and you treat it as paid for estimated tax purposes when it was **actually** withheld instead of in equal amounts on the payment due dates. See the Instructions for line 10.
- E** One or more of your required installments (line 9) are based upon your 2018 tax and you filed or are filing a joint return for either 2018 or 2019 but not for both years.

Part II Required Annual Payment

1 2019 tax liability. (See Instructions)	1	
2 Total credits. (See Instructions)	2	
3 Balance. Line 1 minus line 2.....	3	
4 Hawaii income taxes withheld. (See Instructions)	4	
5 Balance. Line 3 minus line 4. If this amount is less than \$500, stop here; do not complete or file this form. You do not owe the penalty.....	5	
6 Multiply the amount on line 3 by 60% (.60).....	6	
7 Enter the tax amount from your 2018 income tax return. (Caution: See Instructions)	7	
8 Enter the smaller of line 6 or line 7. (See Instructions).....	8	

Part III Figure Your Underpayment

9 Required installments. If you are using the Annualized Income Installment Method, enter the amounts from Schedule A, line 24. Farmers and fishermen, enter the amount from line 8 in column (d). All others, enter 1/4 of line 8 in each column.....	PAYMENT DUE DATES			
	(a) 4/20/2019	(b) 6/20/2019	(c) 9/20/2019	(d) 1/20/2020
9				
10 Estimated and other tax payments made. (See Instructions) For column (a) only, also enter the amount from line 10 on line 14. If line 10 is equal to or more than line 9 for all payment periods, stop here; you do not owe a penalty.....				
Complete lines 11 through 17 of one column before going to line 11 of the next column.				
11 Enter the amount, if any, from line 17 of previous column....				
12 Add lines 10 and 11.....				
13 Add the amounts on lines 15 and 16 of previous column....				
14 Line 12 minus line 13. If zero or less, enter -0-. For column (a) only, enter the amount from line 10.....				
15 If line 14 is zero, line 13 minus line 12. Otherwise, enter -0-.....				
16 Underpayment. If line 9 is equal to or more than line 14, subtract line 14 from line 9. Then go to line 11 of next column. Otherwise, go to line 17.				
17 Overpayment. If line 14 is more than line 9, subtract line 9 from line 14. Then go to line 11 of next column.....				

Complete Part IV on page 2 to figure the penalty. If there are no entries on line 16, no penalty is owed.

Part IV Figuring the Penalty (See Instructions)		(a) 4/20/2019	(b) 6/20/2019	(c) 9/20/2019	(d) 1/20/2020
18	Enter the date the amount on line 16 was paid or April 20, 2020, whichever is earlier.				
19	Enter the number of months from the payment due date through the date of payment on line 18. If April 20, 2020, is the date entered on line 18, enter 12, 10, 7, and 3, respectively, here.				
20	Multiply the following: Number of months on line 19 x .00667 x underpayment on line 16 for columns (a) through (d).....				
21	Penalty — Add the amounts on line 20 in all columns. Enter the total here and on Form N-11, line 50; Form N-15, line 67; or Form N-40, Schedule G, line 8.				21

Schedule A Required Installments Using the Annualized Income Installment Method

Annualized Income Installment Method					
Estates and trusts, do not use the period ending dates shown to the right. Instead, use the following: 2/28/19, 4/30/19, 7/31/19, and 11/30/19.		(a)	(b)	(c)	(d)
		1/1/19-3/31/19	1/1/19-5/31/19	1/1/19-8/31/19	1/1/19-12/31/19
1	Enter your adjusted gross income for each period (See Instructions). (Estates and trusts, enter your taxable income without your exemption for each period.)				
2	Annualization amounts (Estates and trusts, see Instructions).	4	2.4	1.5	1
3	Annualized income. Multiply line 1 by line 2.....				
4	If you itemize, enter itemized deductions for the period shown in each column. All others, enter -0-, and skip to line 7. (Estates and trusts, enter -0-, skip to line 9, and enter the amount from line 3 on line 9.).....				
5	Annualization amounts.	4	2.4	1.5	1
6	Multiply line 4 by line 5 (See Instructions. Your itemized deductions may be limited.).....				
7	In each column, enter the full amount of your standard deduction. If you itemized deductions, enter -0- (See Instructions)				
8	Enter the larger of line 6 or line 7.....				
9	Line 3 minus line 8.....				
10	In each column, multiply \$1,144 by the total number of exemptions claimed. If you use the personal exemption for disabled persons instead, enter the appropriate amount for 2019 (Estates and trusts, enter the exemption amount shown on your return.) (See Instructions)				
11	Line 9 minus line 10. If zero or less, enter -0-.....				
12	Figure your tax on the amount on line 11 (See Instructions)				
13	Enter any other taxes for each period (See Instructions)				
14	Total tax. Add lines 12 and 13.....				
15	For each period, enter the same type of credits as allowed on Form N-210, Part II, line 2 (See Instructions)				
16	Total tax after credits. Line 14 minus line 15. If zero or less, enter -0-..				
17	Applicable percentage.	15%	30%	45%	60%
18	Multiply line 16 by line 17.....				
19	Complete lines 19 through 24 of one column before going to line 19 of the next column.				
19	Add the amounts in all previous columns of line 24.....				
20	Line 18 minus line 19. If zero or less, enter -0-.....				
21	Enter ¼ of Form N-210, Part II, line 8, in each column.....				
22	Subtract line 24 of the previous column from line 23 of that column.....				
23	Add lines 21 and 22.....				
24	Enter the smaller of line 20 or line 23 here and on Form N-210, Part III, line 9.				



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

Name(s) as shown on tax return	Social Security Number or FEIN
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Part I Reasons For Filing — If **A** below applies to you, you will not have to pay the penalty. But you **MUST** check that box and file Form N-210 with your tax return. If **B**, **C**, or **D** below applies to you, you may be able to lower or eliminate your penalty. But you **MUST** check the boxes that apply and file Form N-210 with your tax return. If **E** below applies to you, check that box and file Form N-210 with your tax return.

Check whichever boxes apply:

- A** You meet all of the following conditions: (1) You were a full-year Hawaii resident in 2018 (or an estate for a Hawaii decedent or a Hawaii trust), (2) You had no tax liability for 2018, and (3) Your 2018 tax year covered a 12-month period. See the Instructions for **Exceptions to the Penalty**.
- B** You request a **waiver**. In certain circumstances, the Department of Taxation will waive all or part of the penalty. See the Instructions for **Waiver of Penalty**.
- C** You use the **annualized income installment method**. If your income varied during the year, this method may reduce the amount of one or more required installments. See the **Instructions for Schedule A**.
- D** You had Hawaii income tax withheld from wages and you treat it as paid for estimated tax purposes when it was **actually** withheld instead of in equal amounts on the payment due dates. See the Instructions for line 10.
- E** One or more of your required installments (line 9) are based upon your 2018 tax and you filed or are filing a joint return for either 2018 or 2019 but not for both years.

Part II Required Annual Payment

1 2019 tax liability. (See Instructions)	1	
2 Total credits. (See Instructions)	2	
3 Balance. Line 1 minus line 2.....	3	
4 Hawaii income taxes withheld. (See Instructions)	4	
5 Balance. Line 3 minus line 4. If this amount is less than \$500, stop here; do not complete or file this form. You do not owe the penalty.....	5	
6 Multiply the amount on line 3 by 60% (.60).....	6	
7 Enter the tax amount from your 2018 income tax return. (Caution: See Instructions)	7	
8 Enter the smaller of line 6 or line 7. (See Instructions).....	8	

Part III Figure Your Underpayment

9 Required installments. If you are using the Annualized Income Installment Method, enter the amounts from Schedule A, line 24. Farmers and fishermen, enter the amount from line 8 in column (d). All others, enter 1/4 of line 8 in each column.....	PAYMENT DUE DATES			
	(a) 4/20/2019	(b) 6/20/2019	(c) 9/20/2019	(d) 1/20/2020
9				
10 Estimated and other tax payments made. (See Instructions) For column (a) only, also enter the amount from line 10 on line 14. If line 10 is equal to or more than line 9 for all payment periods, stop here; you do not owe a penalty.....				
Complete lines 11 through 17 of one column before going to line 11 of the next column.				
11 Enter the amount, if any, from line 17 of previous column....				
12 Add lines 10 and 11.....				
13 Add the amounts on lines 15 and 16 of previous column....				
14 Line 12 minus line 13. If zero or less, enter -0-. For column (a) only, enter the amount from line 10.....				
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16 Underpayment. If line 9 is equal to or more than line 14, subtract line 14 from line 9. Then go to line 11 of next column. Otherwise, go to line 17.				
17 Overpayment. If line 14 is more than line 9, subtract line 9 from line 14. Then go to line 11 of next column.....				

Complete Part IV on page 2 to figure the penalty. If there are no entries on line 16, no penalty is owed.

Part IV Figuring the Penalty (See Instructions)		(a) 4/20/2019	(b) 6/20/2019	(c) 9/20/2019	(d) 1/20/2020
18	Enter the date the amount on line 16 was paid or April 20, 2020, whichever is earlier.				
19	Enter the number of months from the payment due date through the date of payment on line 18. If April 20, 2020, is the date entered on line 18, enter 12, 10, 7, and 3, respectively, here.				
20	Multiply the following: Number of months on line 19 x .00667 x underpayment on line 16 for columns (a) through (d).....				
21	Penalty — Add the amounts on line 20 in all columns. Enter the total here and on Form N-11, line 50; Form N-15, line 67; or Form N-40, Schedule G, line 8.				21

Schedule A Required Installments Using the Annualized Income Installment Method

Annualized Income Installment Method					
Estates and trusts, do not use the period ending dates shown to the right. Instead, use the following: 2/28/19, 4/30/19, 7/31/19, and 11/30/19.		(a)	(b)	(c)	(d)
		1/1/19-3/31/19	1/1/19-5/31/19	1/1/19-8/31/19	1/1/19-12/31/19
1	Enter your adjusted gross income for each period (See Instructions). (Estates and trusts, enter your taxable income without your exemption for each period.)				
2	Annualization amounts (Estates and trusts, see Instructions).	4	2.4	1.5	1
3	Annualized income. Multiply line 1 by line 2.....				
4	If you itemize, enter itemized deductions for the period shown in each column. All others, enter -0-, and skip to line 7. (Estates and trusts, enter -0-, skip to line 9, and enter the amount from line 3 on line 9.).....				
5	Annualization amounts.	4	2.4	1.5	1
6	Multiply line 4 by line 5 (See Instructions. Your itemized deductions may be limited.).....				
7	In each column, enter the full amount of your standard deduction. If you itemized deductions, enter -0- (See Instructions)				
8	Enter the larger of line 6 or line 7.....				
9	Line 3 minus line 8.....				
10	In each column, multiply \$1,144 by the total number of exemptions claimed. If you use the personal exemption for disabled persons instead, enter the appropriate amount for 2019 (Estates and trusts, enter the exemption amount shown on your return.) (See Instructions)				
11	Line 9 minus line 10. If zero or less, enter -0-.....				
12	Figure your tax on the amount on line 11 (See Instructions)				
13	Enter any other taxes for each period (See Instructions)				
14	Total tax. Add lines 12 and 13.....				
15	For each period, enter the same type of credits as allowed on Form N-210, Part II, line 2 (See Instructions)				
16	Total tax after credits. Line 14 minus line 15. If zero or less, enter -0-..				
17	Applicable percentage.	15%	30%	45%	60%
18	Multiply line 16 by line 17.....				
Complete lines 19 through 24 of one column before going to line 19 of the next column.					
19	Add the amounts in all previous columns of line 24.....				
20	Line 18 minus line 19. If zero or less, enter -0-.....				
21	Enter ¼ of Form N-210, Part II, line 8, in each column.....				
22	Subtract line 24 of the previous column from line 23 of that column.....				
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Part II Required Annual Payment

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Part III Figure Your Underpayment

		PAYMENT DUE DATES			
		(a) 4/20/2019	(b) 6/20/2019	(c) 9/20/2019	(d) 1/20/2020
9 Required installments. If you are using the Annualized Income Installment Method, enter the amounts from Schedule A, line 24. Farmers and fishermen, enter the amount from line 8 in column (d). All others, enter 1/4 of line 8 in each column.....	9				
10 Estimated and other tax payments made. (See Instructions) For column (a) only, also enter the amount from line 10 on line 14. If line 10 is equal to or more than line 9 for all payment periods, stop here; you do not owe a penalty.....	10				
Complete lines 11 through 17 of one column before going to line 11 of the next column.					
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Schedule A Required Installments Using the Annualized Income Installment Method

Annualized Income Installment Method					
Estates and trusts, do not use the period ending dates shown to the right. Instead, use the following: 2/28/19, 4/30/19, 7/31/19, and 11/30/19.		(a)	(b)	(c)	(d)
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6	Multiply line 4 by line 5 (See Instructions. Your itemized deductions may be limited.).....				
7	In each column, enter the full amount of your standard deduction. If you itemized deductions, enter -0- (See Instructions)				
8	Enter the larger of line 6 or line 7.....				
9	Line 3 minus line 8.....				
10	In each column, multiply \$1,144 by the total number of exemptions claimed. If you use the personal exemption for disabled persons instead, enter the appropriate amount for 2019 (Estates and trusts, enter the exemption amount shown on your return.) (See Instructions)				
11	Line 9 minus line 10. If zero or less, enter -0-.....				
12	Figure your tax on the amount on line 11 (See Instructions)				
13	Enter any other taxes for each period (See Instructions)				
14	Total tax. Add lines 12 and 13.....				
15	For each period, enter the same type of credits as allowed on Form N-210, Part II, line 2 (See Instructions)				
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17	Applicable percentage.	15%	30%	45%	60%
18	Multiply line 16 by line 17.....				
19	Complete lines 19 through 24 of one column before going to line 19 of the next column.				
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