

STATE OF HAWAII—DEPARTMENT OF TAXATION
FIDUCIARY INCOME TAX RETURN
 For calendar year **2022**

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or other tax year beginning 12-12, 2022
 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)	C <input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN <input checked="" type="checkbox"/> ITIN 9999999999999999
	NAME OF ESTATE OR TRUST XXXXXXXXXXXXXXXXXXXX	
	Name and title of fiduciary	D Date entity created 12-12-1212
	NAME AND TITLE OF FIDUCIARY XXXXXXXXXXXX	
	Mailing Address of fiduciary (number and street)	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)
MAILING ADDRESS OF FIDUCIARY XXXXXXXXXXXX		
City, State and Postal/ZIP Code. If foreign address, see Instructions.		
B Number of Schedules K-1 Attached <u>99999</u>	CITY STATE AND ZIP CODE XXXXXXXXXXXXXXXXXXXX	

F Check applicable boxes:

<input checked="" type="checkbox"/> Initial return	<input checked="" type="checkbox"/> Final Return	<input checked="" type="checkbox"/> Amended Return (Attach Sch AMD)	<input checked="" type="checkbox"/> NOL Carryback (Attach Sch AMD)	<input checked="" type="checkbox"/> IRS Adjustment
<input checked="" type="checkbox"/> Change in fiduciary	<input checked="" type="checkbox"/> Change in fiduciary's name	<input checked="" type="checkbox"/> Change in fiduciary's address	<input checked="" type="checkbox"/> 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	999999999999
	2. Ordinary Dividends	2	999999999999
	3. Income or (losses) from partnerships, other estates or other trusts (Attach federal Schedule E) (See Instructions)	3	999999999999
	4. Net rent and royalty income or (loss) (Attach federal Schedule E)	4	999999999999
	5. Net business and farm income or (loss) (Attach federal Schedules C and F)	5	999999999999
	6. Capital gain or (loss) (Attach Schedule D (Form N-40))	6	999999999999
	7. Ordinary gains or (losses) (From Schedule D-1, line 19)	7	999999999999
	8. Other income (State nature of income)	8	999999999999
	9. Total income (Add lines 1 through 8)	9	999999999999
DEDUCTIONS	10. Interest (Explain in Schedule C)	10	999999999999
	11. Taxes (Explain in Schedule C)	11	999999999999
	12. Fiduciary fees (Explain in Schedule C)	12	999999999999
	13. Charitable deduction (From Schedule A, line 6 or 7(c))	13	999999999999
	14. Attorney, accountant and return preparer fees (Explain in Schedule C)	14	999999999999
	15. Other deductions NOT subject to the 2% floor (Explain in Schedule C)	15	999999999999
	16. Allowable miscellaneous itemized deductions subject to the 2% floor (Explain in Schedule C)	16	999999999999
	17. Total (Add lines 10 through 16)	17	999999999999
	18. Line 9 minus line 17 (Complex trusts and estates also enter this amount on Schedule B, line 1)	18	999999999999
	19. Income distribution deduction (From Schedule B, line 17) (See Instructions) (attach Schedules K-1 (Form N-40))	19	999999999999
	20. Exemption (\$400 for an estate; trusts see Instructions)	20	999999999999
	21. Total (Add lines 19 and 20)	21	999999999999
	22. Taxable income of fiduciary (Line 18 minus line 21)	22	999999999999

Please Sign Here

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: NAME OF FIDUCIARY
 Print or type name of fiduciary or officer representing fiduciary

Date: 12-12-1212
 Title: 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	<u>PREPARERS NAME XXXXXXXXX</u>	Date	<u>12-12-12</u>	Check if self-employed <input checked="" type="checkbox"/>	PTIN	<u>PREP ID NOX</u>
	Firm's name (or yours, if self-employed) Address and ZIP Code	<u>FIRMS NAME ADDRESS AND ZIP CODEX</u>	Federal E.I. No.	<u>12-3456789</u>	Phone no.	<u>(123) 456-7890</u>	

Place QR Code Here	Name as shown on return	Federal Employer Identification Number
Human Readable text here	NAME OF ESTATE OR TRUST XXXXXXXXXXXXXXXXXXXX	9999999999999999

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	9999999999
2. (a) Tax exempt interest and other income nontaxable irrespective of source, allocable to charitable distribution.	2(a)	9999999999
(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)	9999999999
(c) Total (Add lines 2(a) and 2(b))	2(c)	9999999999
3. Balance (Line 1 minus line 2(c))	3	9999999999
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	9999999999
5. Amounts paid or permanently set aside for charitable purposes from gross income of a prior year (See Instructions).	5	9999999999
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	9999999999
7. (a) Portion of line 6 amount which is to be used exclusively in Hawaii	7(a)	9999999999
(b) Portion of excess of line 6 amount over amount on line 7(a) which is within percentage limitations (See Instructions)	7(b)	9999999999
(c) Enter here and on page 1, line 13, the sum of lines 7(a) and (b)	7(c)	9999999999

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	9999999999
2. (a) Tax-exempt interest and other income nontaxable irrespective of source (as adjusted)	2(a)	9999999999
(b) Nontaxable income of nonresident estate or trust from property owned outside Hawaii or other source outside Hawaii (as adjusted)	2(b)	9999999999
(c) Add lines 2(a) and 2(b)	2(c)	9999999999
3. Net gain shown on Schedule D (Form N-40), line 17, column (a) (If net loss, enter zero)	3	9999999999
4. Schedule A, line 4 plus line 5	4	9999999999
5. Long-term capital gain, included on Schedule A, line 1 (See Instructions)	5	9999999999
6. Short-term capital gain, included on Schedule A, line 1 (See Instructions)	6	9999999999
7. If the amount on page 1, line 6, is a capital loss, enter here as a positive figure.	7	9999999999
8. If the amount on page 1, line 6, is a capital gain, enter here as a negative figure	8	9999999999
9. Distributable net income (Combine lines 1 and 2c through 8)	9	9999999999
10. Amount of income for the tax year determined under the governing instrument (accounting income)	10	9999999999
11. Amount of income required to be distributed currently (See Instructions)	11	9999999999
12. Other amounts paid, credited, or otherwise required to be distributed (See Instructions)	12	9999999999
13. Total distributions (Add lines 11 and 12). (If greater than line 10, see Instructions)	13	9999999999
14. Enter the total amount of tax-exempt income included on line 13	14	9999999999
15. Tentative income distribution deduction (Line 13 minus line 14)	15	9999999999
16. Tentative income distribution (Line 9 minus line 2(c))	16	9999999999
17. Income distribution deduction. Enter the smaller of line 15 or line 16 here and on page 1, line 19	17	9999999999

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Name as shown on return	Federal Employer Identification Number
NAME OF ESTATE OR TRUST XXXXXXXXXXXXXXXXXXXX	9999999999999999

ADDITIONAL INFORMATION REQUIRED

	YES	NO
1. Was an income tax return filed for the preceding year?	X	X
2. Was a final Hawaii individual income tax return filed for the decedent?	X	X
3. (a) If a complex trust, is the trust making the election under IRC section 663(b)?	X	X
If "Yes," state amount <u>9999999999</u>		
(b) If a complex trust, was there undistributed net income at the beginning of the year?	X	X
4. Is an election under IRC section 643(e)(3) being made? (Attach Schedule D (Form N-40))	X	X
5. If a trust, was there an accumulation distribution?	X	X
If "Yes," attach Schedule J (Form N-40)		
6. Did the estate or trust receive tax-exempt income? (If "Yes," enter amount \$ <u>9999999999</u>)	X	X
If "Yes," did you deduct any expense allocable to it? (Attach a computation of the allocation of expenses)	X	X
7. Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?	X	X
8. If return is for a trust, enter name and address of grantor: Name <u>NAME XXX</u> Address <u>ADDRESS XXX</u> City/State and Postal/Zip Code <u>CITY STATE ZIP CODE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>		
9. Is this the final return?	X	X
10. Is this return for a short taxable year?	X	X
11. Did the estate or trust have any passive activity loss(es)? (If "Yes," enter the amount of any such loss(es) on federal Form 8582, Passive Activity Loss Limitations, to figure the allowable loss)	X	X