STATE OF HAWAII DEPARTMENT OF TAXATION



General Information and Scannable Specifications for Form N-40 (Rev. 2022)

Contact Information for General Questions

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

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Email: tax.dp.qa@hawaii.gov

FORM N-40 (Rev. 2022)

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. Arial
- 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 Arial bold

2. N-40: 18 pt Arial bold

3. REV. 2022: 8 pt Arial

- 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. 2022): 8 pt Arial 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. 2022): 10 pt Arial bold

4. Variable Data

- All variable data fields must utilize 12 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

99999999

- · 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 tailing spaces.

Form N-40 (Rev. 2022) General Information and Scannable Specifications

- 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. 2022) cannot be filed until 2023.

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 42, 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):
 - Page 1: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 10.
 - Pages 2 4: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 7.
- · 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 2022A 01 VIDXX

The required QR code for page 2 is: N40_T 2022A 02 VIDXX

The required QR code for page 3 is: N40_T 2022A 03 VIDXX

The required QR code for page 4 is: N40 T 2022A 04 VIDXX

The QR code includes the form number code (N40), an underscore, type of form (T), space, 4-digit form

year (2022), 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 below the QR code utilizing 6 pt Arial font.
 Placement of the human readable text is as follows (see exhibits for exact placement):
 - 1. Page 1: Column 6, row 11
 - 2. Pages 2 4: Column 6, row 8
- Please do not print the outline around the human readable text and QR code. The outline is 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. Form Serial Number

- The form serial number MUST be printed at column 6, row 64, utilizing 12 pt Courier New font.
- The required form serial number for page 1 is: N401E3T4

The required form serial number for page 2 is: N402E3T4

The required form serial number for page 3 is: N403E3T4

The required form serial number for page 4 is: N404E3T4

5. 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.

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PTIN

self-employed > X > PREP ID NOX

Check if

12-12-12

Firm's name (or yours, El No. 12-3456789 FIRMS NAME ADDRESS AND ZIP CODEX if self-employed) Address and ZIP Code Phone no. \rightarrow (123) 456-7890 FIRMS NAME ADDRESS AND ZIP CODEX N 4 0 1 12 3 12 4 14 16 18 20 22 24 26 28 30 32 34 35 D 38 N 60 12 X 44 46 58 60 62 64 FORM N-40 (REV. 2022) 48 50 52 54 56

PREPARERS NAME XXXXXXXX

Preparer's signature

Print Preparer's Name

Paid

Preparer's

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Place	Name as shown on return		Federal Emp	loyer	Identification Number
R Code					
Here	NAME OF ESTATE OR TRU	ST	999	999	99999999
nan Rea	adable text here XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				
	Schedule A COMPUTATION OF CHARITABLE DEDUCTION	I (Se	ee Instructions fo	r Sch	edule A)
	(Submit statement giving name and address of cl			1	1 9999999999
1. 2.	Amounts paid or permanently set aside for charitable purposes from current year's c	gross	income	1	<u> </u>
		2(a)	999999999		
	(b) Income of a nonresident estate or trust nontaxable because it is derived	2(21)			
	from property owned outside Hawaii or other source outside Hawaii, allocable				
		2(b)	999999999		
	(c) Total (Add lines 2(a) and 2(b))	.(D) [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	t tav v	vear allocable to		
7	corpus paid or permanently set aside for charitable purposes	· ·ax	your anodable to	4	9999999999
5.	Amounts paid or permanently set aside for charitable purposes from gross income of	of a ro	rior year		
J.	(See Instructions)	a pi	no. you	5	9999999999
6.	Total (Add lines 3, 4, and 5). Enter here and on page 1, line 13, IF TOTAL OF CHAP	RITAF	BLE DISTRIBUTIONS		
J.	ARE TO BE USED EXCLUSIVELY IN HAWAII. In other cases, complete line 7	311/AL	DEL DIGITADO HONO	6	9999999999
7.		'(a)	999999999		, , , , , , , , , , , , ,
	(b) Portion of excess of line 6 amount over amount on line 7(a) which is within	750			
		'(b)	999999999		
	(c) Enter here and on page 1, line 13, the sum of lines 7(a) and (b)	(4) 1		7(c)	999999999
					•
50	chedule B — COMPUTATION OF INCOME DISTRIBUTION DEDUC	TIO	IN (See Instructio	ns fo	r 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	999999999
2.	(a) Tax-exempt interest and other income nontaxable irrespective of				
		2(a)	999999999		
	(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)	999999999
3.	Net gain shown on Schedule D (Form N-40), line 17, column (a) (If net loss, enter ze	ero).		3	999999999
4.	Schedule A, line 4 plus line 5			4	9999999999
5.	Long-term capital gain, included on Schedule A, line 1 (See Instructions)			5	999999999
6.	Short-term capital gain, included on Schedule A, line 1 (See Instructions)			6	999999999
7.	If the amount on page 1, line 6, is a capital loss, enter here as a positive figure			7	999999999
8.	If the amount on page 1, line 6, is a capital gain, enter here as a negative figure			8	999999999
9.	Distributable net income (Combine lines 1 and 2c through 8)	<u>. . .</u>	<u> </u>	9	9999999999
10.	Amount of income for the tax year determined under the governing				
		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 Instruction	ns) .	 	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 pa	ige 1,	, line 19	17	9999999999
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					1 N-40 (REV. 2022)

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4					Name as show	n on return			Federa	Emplo	ver lo	lentification Number
5	Plac								1.00000		J 0. 10	
6	QR C				NAME OF	БСПУПБ		RUST		0000	000	
7					XXXXXXXX			1001		9999	999	9999999
8	Human I	Readable	text here				Λ					
9												
10		Sch	edule (- EXPLANATION							, 14,	15, and 16
11				(See Instruction	ons. Attach a s		<u>chedule i</u>	f more	space is ne	eded.)		
12		∍ No.				planation						Amount
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33		999	FXPI	ANATION XXXX	XXXXXXXXX	XXXXXX	XXXXXX	XXXX	XXXXXXXX	XXXX	1	9999999999
34	99	999			XXXXXXXXX							9999999999
35		- ;	Schedu	le E - Nonrefundal	ole Credits (En	ter fiduciary	s share on	ly on S	chedule CR and	d attach	i to th	nis form.)
36			Sche	dule F - Refundable	e Credits (Enter	fiduciary's	share only	on Sch	edule CR and	attach to	o this	form.)
37					Schedu	le G - Tax	Computa	ation				
38	1.	Tax or	arnount	on page 1, line 22 (Use t	ax rate schedule o	· X Sched	ule D (Form	n N-40)			1	999999999
39		(X	Includes t	x from Forms N-152, N-312, N	N-338, N-344, N-348, N	-586, and section						
40		(a) Ent	er arnou	it from Schedule D (Form	n N-40), line 41			1(a)	99999999	99		
41	2.	Total F	Refundab	e Tax Credits from Sched	dule CR, line 9					. >	2	9999999999
42	3.	ADJU:	STED TA	X LIABILITY — Line 1 m	ninus line 2. If line 3	l is zero or les	s, see Instr	uctions.			3	9999999999
43	4.			able Tax Credits from So	chedule CR, line 30						4	9999999999
44	5.	Differe		ne 3 minus line 4							5	9999999999
45	6.	OTHE	R (a)	2022 Estimated tax pay			20000					
46	+++			N-201V 9999999		999999		6(a)	99999999			
47	+++		(b)	Tax Withheld on Form N	N-4. (Attach Form N-4	to front of this ref	turn.)	6(b)	99999999			
48	+++		(c)	Add line 6(a) and 6(b)		N 40T	++++	6(c)	99999999			
49	+++	CDED	(d) I TS : (e)	Estimated tax payments allouine 6(c) minus line 6(d)		rom in-401)	++++	6(d)	99999999			
50		CRED	1 1	Amount applied from 20				6(e) 6(f)	99999999			
51			(f)					6(g)	99999999			
52	7.	Total ((g) Add lines	Payments with extension 6(e) through 6(g))				V(9)	77777777		7	999999999
54	8.			erpayment of estimated to	ax (See Instruction	s) If Form N	210 is attac	ched che	eck this box		8	9999999999
55	9.			ne total of lines 5 and 8 i							9	999999999
56				UNT — Send a check or				Tax Colle	ector"		10	999999999
57				Γ — If line 7 is larger tha							11	999999999
58	12.			nt of line 11 to be CRED							12	9999999999
59				nt of line 11 to be REFUN							13	999999999
60				verpaid) on original return		TURN ONLY	(See Instru	ctions).			14	9999999999
61	15.	BALAN	NCE DUE	(REFUND) with amende	ed return (See Instr	uctions)		<u> </u>	<u> </u>		15	9999999999
62											\E> # #	N 40 (DE) 4 0000
63										L.C	/F\$IVI	N-40 (REV. 2022)

2	6	8 10 12 14 16 18 20 22 24 26 28	30 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 64 66 68 70 7	2 74 76 78 80 82 84
3		M N-40 (REV. 2022)	30 32 34 30 30 40 42 44 40 40 30 32 34 30 30 00 02 04 00 00 70 7	Page 4
1		ace	Name as shown on return Federal Employer Identif	ication Number
		Code		5
7	H	ere	NAME OF ESTATE OR TRUST 999999999	
	Huma	n Readable text here	XXXXXXXXXXXXX	8
)				9
0				10
1			ADDITIONAL INFORMATION REQUIRED	11
12				YES NO 12
3	1.	Was an income tax return filed for the pre	ceding year?	X X 13
4	2.	Was a final Hawaii individual income tax ı	eturn filed for the decedent?	X X 14
5	3.	(a) If a complex trust, is the trust making	the election under IRC section 663(b)?	X X 15
6		If "Yes," state amount 999999		16
7	Н.		outed net income at the beginning of the year?	X X 17
8	4.		being made? (Attach Schedule D (Form N-40))	X X 18
9	5.	If a trust, was there an accumulation distr		
1	6.	If "Yes," attach Schedule J (For	income? (If "Yes," enter amount \$ 99999999999999999999999999999999999	X X 21
2	U.	If "Yes," did you deduct any expense	allocable to it? (Attach a computation of the allocation of expenses)	X X 22
23	7.		art of the earnings (salary, wages, and other compensation) of any individual by	X X 23
4		reason of a contract assignment or simila		X X 24
25	8.	If return is for a trust, enter name and add	ress of grantor:	25
26			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	26
27			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	27
28		City/State and Postal/Zip Code CITY	STATE ZIP CODE XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	28
9	9.	Is this the final return?		X X 29
0	10			X X 30
1	11		ctivity loss(es)? (If "Yes," enter the amount of any such loss(es) on federal	31
32		Form 8582, Passive Activity Loss Limitati	ns, to figure the allowable loss)	X X 32
33				33
34				34
16				35
37				37
8				38
9				39
10				40
11				41
12				42
13				43
14	Ш			44
15	Ш			45
16	Ш			46
7	Ш			47
8	\mathbb{H}			48
.9	\mathbb{H}			49
0	\mathbb{H}			50
1	\mathbb{H}			51
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4	1614	8 4 世 3 日 4 14 16 18 20 22 24 26 28	30 32 34 36 D 38 N 69 42 X 44 46 48 50 52 54 56 58 60 62 64 66 68 70 7	2 74 76 78 80 82 84

STATE OF HAWAII—DEPARTMENT OF TAXATION

FORM N-40 (REV. 2022)

FIDUCIARY INCOME TAX RETURN

For calendar year 2022

Place QR Code Here

or other tax year beginning 12-12, 2022 and ending 12-12, 20 12

He	ere	and ending $\underline{\qquad \qquad \perp \angle \qquad \perp \angle \qquad}$, 20 $\underline{\perp \angle \qquad}$		
Humar	n Readable text here	X Coi	mposite C	Qualified Funeral Trusts
Α	Type of entity (see instr.):	Name of estate or trust (Grantor type trust, see Instructions)	c X F	EIN X SSN X ITIN
Х	Decedent's estate	999	99999999999	
X	Simple trust	NAME OF ESTATE OR TRUST XXXXXXXXXXXXXX	D Date	e entity created
X	Complex trust	Name and title of fiduciary		12-12-1212
X X	Qualified disability trust ESBT (S portion only)	NAME AND TITLE OF FIDUCIARY XXXXXXXXXX	E Non	exempt charitable and
X	Grantor type trust	Mailing Address of fiduciary (number and street)		-interest trusts, check
X	Bankruptcy estate – Ch. 7	maining Address of Indiciary (Indifficer and Street)	appl	icable boxes:
X	Bankruptcy estate – Ch. 11	MAILING ADDRESS OF FIDUCIARY XXXXXXXXX	X Des	cribed in IRC section
X	Pooled income fund	City, State and Postal/ZIP Code. If foreign address, see Instructions.		7(a)(1)
В	Number of Schedules K-1		1	a private foundation cribed in IRC section
	Attached ➤ 99999	CITY STATE AND ZIP CODE XXXXXXXXXXXXXX	ı	7(a)(2)
F	Check X Initial ret	urn X Final Return X Amended Return (Attach Sch AMD) X NOL Carryback (Attach		
	applicable boxes: X Change	in fiduciary X Change in fiduciary's name X Change in fiduciary's adi	dress	X Trust Name Change
G	Check here if the estate or fil	ing trust made an IRC section 645(a) election and attach a copy of the federal form	8855. >	X
				9999999999
1 1				99999999999
$ \ $	•	partnerships, other estates or other trusts		
		e E) (See Instructions)	3	99999999999
NCOME		ome or (loss) (Attach federal Schedule E)		9999999999
ΙğΙ	Net business and farm i	ncome or (loss) (Attach federal Schedules C and F)	5	99999999999
=	6. Capital gain or (loss) (A	ttach Schedule D (Form N-40))	6	9999999999
$ \ $	7. Ordinary gains or (losse	es) (From Schedule D-1, line 19)	7	99999999999
$ \ $	8. Other income (State na	ture of income)	8	99999999999
Щ	9. Total income (Add li	nes 1 through 8)	9	99999999999
1 1 1 2 9		edule C)		9999999999
1		fule C)		99999999999
1		in Schedule C)		99999999999
1		rom Schedule A, line 6 or 7(c))		99999999999
ၒၟ ¹	•	d return preparer fees (Explain in Schedule C)		99999999999
$1 \simeq 1$		subject to the 2% floor (Explain in Schedule C)		99999999999
		s itemized deductions subject to the 2% floor (Explain in Schedule C)		99999999999
	•	hrough 16)		99999999999
		omplex trusts and estates also enter this amount on Schedule B, line 1)	18	1 9 9 9 9 9 9 9 9 9 9 9
		uction (From Schedule B, line 17) (See Instructions)	10	99999999999
	,	Form N-40))		99999999999
1 1		and 20)		99999999999
\Box	DECLARATION: I declare, under	iary (Line 18 minus line 21)	ments) has be	een examined by me and to the
er	best of my knowledge and belief, i of preparer (other than taxpayer) i	s a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Ins based on all information of which preparer has any knowledge.	come Tax Lav	v, Chapter 235, HRS. Declaration
틸			12-12-	-1212
Sign Here	Signature of fiduciary	or officer representing fiduciary	ate	
l g	NAME OF	FIDUCIARY	TITLE	
Please		fiduciary or officer representing fiduciary		v v
<u> </u>		ent of Taxation discuss this return with the preparer shown below? (See page 1 of the In not replace Form N-848, Power of Attorney.	structions)	X Yes X No
-	1	Deta	I F	PTIN
Paid	Preparer's signature Print Preparer's Name	CITECK II		→ PREP ID NOX
Prep	parer's Firm's name (or yours	Fodoral		56789
Info	rmation if self-employed)		/ / 0 0	
	Address and ZIP Code	FIRMS NAME ADDRESS AND ZIP CODEX Phone no.	r (±43	7, 700 1000

Place QR Code Here Name as shown on return

Federal Employer Identification Number

NAME OF ESTATE OR TRUST XXXXXXXXXXXXXXX

99999999999999

	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	s gross	s income	1	999999999				
2.	(a) Tax exempt interest and other income nontaxable irrespective of source,	Ŭ							
	allocable to charitable distribution	2(a)	9999999999						
	(b) Income of a nonresident estate or trust nontaxable because it is derived			1					
	from property owned outside Hawaii or other source outside Hawaii, allocable								
	to charitable distribution		9999999999						
	(c) Total (Add lines 2(a) and 2(b))			2(c)	999999999				
3.	Balance (Line 1 minus line 2(c))			3	999999999				
4.	Enter the net short-term capital gain and the net long-term capital gain of the curre								
	corpus paid or permanently set aside for charitable purposes			4	999999999				
5.	Amounts paid or permanently set aside for charitable purposes from gross income								
	(See Instructions)			5	999999999				
6.	Total (Add lines 3, 4, and 5). Enter here and on page 1, line 13, IF TOTAL OF CHA	ARITA	BLE DISTRIBUTIONS						
	ARE TO BE USED EXCLUSIVELY IN HAWAII. In other cases, complete line 7			6	9999999999				
7.	·	7(a)							
	(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				
Sc	chedule B — COMPUTATION OF INCOME DISTRIBUTION DEDU	JCTIC	ON (See Instruction	ns fo	r 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	999999999				
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)								
	(0) / 100 11100 2(0) 0110 2(0) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			2(c)	9999999999				
3.	Net gain shown on Schedule D (Form N-40), line 17, column (a) (If net loss, enter			2(c) 3	9999999999				
3. 4.		zero)			9999999999				
	Net gain shown on Schedule D (Form N-40), line 17, column (a) (If net loss, enter	zero)		3	9999999999 9999999999 9999999999				
4.	Net gain shown on Schedule D (Form N-40), line 17, column (a) (If net loss, enter Schedule A, line 4 plus line 5	zero)		3	999999999 9999999999 9999999999				
4. 5.	Net gain shown on Schedule D (Form N-40), line 17, column (a) (If net loss, enter Schedule A, line 4 plus line 5	zero)		3 4 5	999999999 9999999999 9999999999 9999999				
4. 5. 6.	Net gain shown on Schedule D (Form N-40), line 17, column (a) (If net loss, enter Schedule A, line 4 plus line 5	zero)		3 4 5 6	9999999999 9999999999 9999999999 999999				
4. 5. 6. 7.	Net gain shown on Schedule D (Form N-40), line 17, column (a) (If net loss, enter Schedule A, line 4 plus line 5	zero)		3 4 5 6 7	999999999 9999999999 9999999999 9999999				
4. 5. 6. 7. 8.	Net gain shown on Schedule D (Form N-40), line 17, column (a) (If net loss, enter Schedule A, line 4 plus line 5	zero)		3 4 5 6 7 8	9999999999 9999999999 9999999999 999999				
4. 5. 6. 7. 8. 9.	Net gain shown on Schedule D (Form N-40), line 17, column (a) (If net loss, enter Schedule A, line 4 plus line 5	zero)		3 4 5 6 7 8	9999999999 9999999999 9999999999 999999				
4. 5. 6. 7. 8. 9.	Net gain shown on Schedule D (Form N-40), line 17, column (a) (If net loss, enter Schedule A, line 4 plus line 5	zero)	9999999999	3 4 5 6 7 8	9999999999 9999999999 9999999999 999999				
4. 5. 6. 7. 8. 9.	Net gain shown on Schedule D (Form N-40), line 17, column (a) (If net loss, enter Schedule A, line 4 plus line 5	zero)	9999999999	3 4 5 6 7 8 9	9999999999 9999999999 9999999999 999999				
4. 5. 6. 7. 8. 9. 10.	Net gain shown on Schedule D (Form N-40), line 17, column (a) (If net loss, enter Schedule A, line 4 plus line 5	zero) 10 tions)	9999999999	3 4 5 6 7 8 9	9999999999 9999999999 9999999999 999999				
4. 5. 6. 7. 8. 9. 10.	Net gain shown on Schedule D (Form N-40), line 17, column (a) (If net loss, enter Schedule A, line 4 plus line 5	zero) 10 tions)	9999999999	3 4 5 6 7 8 9	99999999999999999999999999999999999999				
4. 5. 6. 7. 8. 9. 10. 11. 12.	Net gain shown on Schedule D (Form N-40), line 17, column (a) (If net loss, enter Schedule A, line 4 plus line 5	10	9999999999	3 4 5 6 7 8 9	99999999999999999999999999999999999999				
4. 5. 6. 7. 8. 9. 10. 11. 12. 13.	Net gain shown on Schedule D (Form N-40), line 17, column (a) (If net loss, enter Schedule A, line 4 plus line 5	10tions)	999999999	3 4 5 6 7 8 9	99999999999999999999999999999999999999				

ID NO XX

Place QR Code Here

Name as shown on return

Federal Employer Identification Number

NAME OF ESTATE OR TRUST XXXXXXXXXXXXXXX

99999999999999

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.)

Line No.	Explanation	Amount
99999	EXPLANATION XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99999999999
	Schedule E - Nonrefundable Credits (Enter fiduciary's share only on Schedule CR and attach	to this form)

Schedule E - Nonrefundable Credits (Enter fiduciary's share only on Schedule CR and attach to this form.)

Schedule F - Refundable Credits (Enter fiduciary's share only on Schedule CR and attach to this form.)

	Schedule F - Returnable Credits (Enter inducing 5 share only on concadic of and attach to this form.)									
	Schedule G - Tax Computation									
1.	Tax on amount	1	999999999							
	(X Includes to	ax from Forms N-152, N-312, N-338, N-344, N-348, N-586, and section 641(c) tax. A	Attach ap	propriate Forms)						
	(a) Enter amou	nt from Schedule D (Form N-40), line 41	1(a)	9999999999						
2.	Total Refundab	e Tax Credits from Schedule CR, line 9			2	9999999999				
3.	ADJUSTED TA	X LIABILITY — Line 1 minus line 2. If line 3 is zero or less, see Instru	uctions		3	9999999999				
4.	Total Nonrefund	lable Tax Credits from Schedule CR, line 30			4	9999999999				
5.	Difference — Li	ne 3 minus line 4			5	9999999999				
6.	OTHER (a)	1 7								
		N-201V <u>9999999999</u> N-288A <u>99999999999</u>	6(a)	9999999999						
	(b)	Tax Withheld on Form N-4. (Attach Form N-4 to front of this return.)	6(b)	9999999999	9					
	(c) Add line 6(a) and 6(b)					9				
	(d) Estimated tax payments allocated to beneficiaries (from N-40T) 6(d) 999999999					3				
	CREDITS: (e)	Line 6(c) minus line 6(d)	6(e)	9999999999	<u>)</u>					
	(f)	Amount applied from 2021 return	6(f)	9999999999						
	(g)	Payments with extension	6(g)	9999999999						
7.	Total (Add lines	6(e) through 6(g))			7	9999999999				
8.	Penalty for und	erpayment of estimated tax. (See Instructions.) If Form N-210 is attac	hed, ch	neck this box	8	9999999999				
9.	TAX DUE — If t	he total of lines 5 and 8 is larger than line 7, enter AMOUNT OWED .			9	9999999999				
10.	PAYMENT AMO	DUNT — Send a check or money order payable to the "Hawaii State T	ax Coll	ector"	10	9999999999				
11.	OVERPAYMEN	T — If line 7 is larger than the total of lines 5 and 8, enter AMOUNT C	VERP	AID	11	9999999999				
12.	Enter the amou	nt of line 11 to be CREDITED to 2023 estimated tax			12	9999999999				
13.	Enter the amou	nt of line 11 to be REFUNDED			13	9999999999				
14.	Amount paid (o	verpaid) on original return — AMENDED RETURN ONLY (See Instruc	ctions)		14	9999999999				
15.	BALANCE DUE	(REFUND) with amended return (See Instructions)			15	9999999999				

Place QR Code Here

Name	as	shown	on	return
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Federal Employer Identification Number

NAME OF ESTATE OR TRUST XXXXXXXXXXXXXXXXX

99999999999999

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?	Х	X
3.	(a) If a complex trust, is the trust making the election under IRC section 663(b)?	Х	X
	If "Yes," state amount 9999999999		
	(b) If a complex trust, was there undistributed net income at the beginning of the year?	X	Х
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 \$ 999999999999999)	Х	X
	If "Yes," did you deduct any expense allocable to it? (Attach a computation of the allocation of expenses)	Х	X
7.	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by	X	X
	reason of a contract assignment or similar arrangement?	X	X
8.	If return is for a trust, enter name and address of grantor:		
	Name NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
	Address ADDRESS XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
	City/State and Postal/Zip Code CITY STATE ZIP CODE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
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