STATE OF HAWAII—DEPARTMENT OF TAXATION

FORM N-40 (REV. 2023)

FIDUCIARY INCOME TAX RETURN

For calendar year 2023

Place QR Code Here or other tax year beginning 12-12 , 2023 and ending 12-12 , 20 12

Here and ending _____1

Hu	man Readal	ble text here	X Con	nposite (Qualified Funeral Trusts		
A Type of entity (see instr.):			ame of estate or trust (Grantor type trust, see Instructions)				
3	C Dece	dent's estate	, , , , , , , , , , , , , , , , , , ,		999999999999		
X Simple trust X Complex trust			NAME OF ESTATE OR TRUST XXXXXXXXXXXXXX		D Date entity created		
2 3	٠	olex trust fied disability trust	Name and title of fiduciary		12-12-1212		
3	Quan	(S portion only)	NAME AND TITLE OF FIDUCIARY XXXXXXXXXX	E Nor	nexempt charitable and		
3		tor type trust	Mailing Address of fiduciary (number and street)		t-interest trusts, check		
3	- Dank	ruptcy estate – Ch. 7	MAILING ADDRESS OF FIDUCIARY XXXXXXXXX		licable boxes:		
2	_	ruptcy estate – Ch. 11			scribed in IRC section 7(a)(1)		
- Z		ed income fund per of Schedules K-1	City, State and Postal/ZIP Code. If foreign address, see Instructions.	X Not	a private foundation		
		hed > 99999	CITY STATE AND ZIP CODE XXXXXXXXXXXXXXX		scribed in IRC section 7(a)(2)		
HERE 1	Check	X Initial ret	urn X Final Return X Amended Return (Attach Sch AMD) X NOL Carryback (Attach S				
뽀	applica boxes:	X Change			X Trust Name Change		
Ā (3 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. >	Х		
ATTACH CHECK OR MONEY ORDER AND FORM IS INCOME	т —			-	99999999999		
입	2. 0	Ordinary Dividends		. 2	99999999999		
밁	3. Ir	ncome or (losses) from	partnerships, other estates or other trusts				
낊	/) ايا		e E) (See Instructions)		99999999999		
ORDER	5 4. N		ome or (loss) (Attach federal Schedule E)				
인물	5. N		ncome or (loss) (Attach federal Schedules C and F)		99999999999		
<u>ال</u> ا			ttach Schedule D (Form N-40))		99999999999		
9			es) (From Schedule D-1, line 19)		99999999999		
띩	8. C		ture of income)		99999999999		
ŘΗ	_		nes 1 through 8)		10000000000		
웨	1		dule C)		0000000000		
희			in Schedule C)		0000000000		
힑			rom Schedule A, line 6 or 7(c))		0000000000		
	1	attorney, accountant an		0000000000			
AT	15. C		subject to the 2% floor (Explain in Schedule C)		99999999999		
L	16. A		s itemized deductions subject to the 2% floor (Explain in Schedule C)		99999999999		
ا ا	17.	Total (Add lines 10 t	hrough 16)	. 17			
DEDLIK	18. L	ine 9 minus line 17 (Co	omplex trusts and estates also enter this amount on Schedule B, line 1)	. 18	99999999999		
-	[19. Ir		uction (From Schedule B, line 17) (See Instructions)				
			Form N-40))				
	20. E	exemption (\$400 for an	estate; trusts see Instructions)	. 20			
	21.	Total (Add lines 19 a	and 20)	▶ 21			
⊢	22. T	axable income of fiduc	iary (Line 18 minus line 21)	> 22			
Sign Here	besi of p	t of my knowledge and belief, i	the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or staten is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Inc is based on all information of which preparer has any knowledge.	nents) has b come Tax La	een examined by me and, to the w, Chapter 235, HRS. Declaration		
	<u> </u>	•	> 1	2 - 12	-1212		
i,		Signature of fiduciary	or officer representing fiduciary Dat				
ď	3			ITLE			
Please	*	May the Hawaii Departm	fiduciary or officer representing fiduciary Title nent of Taxation discuss this return with the preparer shown below? (See page 1 of the Instance Form N-848, Power of Attorney.		X Yes X No		
-	1	Preparer's signature	Date Check if		PTIN		
I -	aid	Print Preparer's Name		ed ➤ X	> PREP ID NOX		
	reparer's nformation	Firm's name (or yours,	FIRMS NAME ADDRESS AND ZIP CODEX E.I. No. > 1				
"		if self-employed) Address and ZIP Code	FIRMS NAME ADDRESS AND ZIP CODEX Phone no.)	/ / 0 /			
_		•					

Place QR Code Here

Name as shown of	n nc	eturn
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Federal Employer Identification Number

NAME OF ESTATE OR TRUST XXXXXXXXXXXXXXXX

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	income	1	999999999
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	to charitable distribution			
	(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 curre	ent 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	e of a p	rior year		
	(See Instructions)			5	9999999999
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.	(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
So	hedule B — COMPUTATION OF INCOME DISTRIBUTION DEDU	JCTIC	ON (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	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)	999999999
3.	Net gain shown on Schedule D (Form N-40), line 17, column (a) (If net loss, enter			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	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)			4.4	000000000
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)				9999999999
13.	, , ,				9999999999
14.	Enter the total amount of tax-exempt income included on line 13	14 15	9999999999		
15.	,				9999999999
16.					
17.	income distribution deduction. Enter the smaller of line 15 or line 16 here and on	page 1	, iine 19	17	9999999999

Place QR Code Here

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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			
99999	EXPLANATION XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99999999999			
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99999	EXPLANATION XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99999999999			
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 1 - Refundable Ofedits (Enter Industry & Share only of Constant of the data attach to the form.)						
Schedule G - Tax Computation						
1.	Tax on amount on page 1, line 22 (Use tax rate schedule or X Schedule D (Form N-40)			1	9999999999	
	(X 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					
2.		le Tax Credits from Schedule CR, line 10			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	dable Tax Credits from Schedule CR, line 32			4	9999999999
5.	Difference — Li	ne 3 minus line 4			5	9999999999
6.	OTHER (a)	, ,				
		N-201V <u>9999999999</u> N-288A <u>99999999999</u>	6(a)	9999999999		
	(b)	Tax Withheld (Attach supporting documents to this return.)	6(b)	9999999999		
	(c)	Add line 6(a) and 6(b)	6(c)	9999999999		
	(d)	Estimated tax payments allocated to beneficiaries (from N-40T)	6(d)	9999999999		
	CREDITS: (e)	Line 6(c) minus line 6(d)	6(e)	9999999999		
	(f)	Amount applied from 2022 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 underpayment of estimated tax. (See Instructions.) If Form N-210 is attached, check this box				8	9999999999
9.	TAX DUE — If the total of lines 5 and 8 is larger than line 7, enter AMOUNT OWED				9	999999999
10.	0. PAYMENT AMOUNT — Send a check or money order payable to the "Hawaii State Tax Collector"				10	9999999999
11.	1. OVERPAYMENT — If line 7 is larger than the total of lines 5 and 8, enter AMOUNT OVERPAID				11	9999999999
12.	2. Enter the amount of line 11 to be CREDITED to 2024 estimated tax				12	9999999999
13.	13. Enter the amount of line 11 to be REFUNDED				13	9999999999
14.	4. Amount paid (overpaid) on original return — AMENDED RETURN ONLY (See Instructions)				14	9999999999
15.	15. BALANCE DUE (REFUND) with amended return (See Instructions)				15	999999999

Place QR Code Here

Name as shown on return

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NAME OF ESTATE OR TRUST XXXXXXXXXXXXXXXXX

99999999999999

ADDITIONAL INFORMATION REQUIRED

		YES	NO
1.	Was an income tax return filed for the preceding year?	Х	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)?	Х	Х
	(b) If a complex trust, was there undistributed net income at the beginning of the year?	Х	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?	Х	X
	If "Yes," attach Schedule J (Form N-40)		
6.	Did the estate or trust receive tax-exempt income? (If "Yes," enter amount \$ 999999999999999)	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	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?	Х	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