

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**CORPORATION, PARTNERSHIP, TRUST, OR REMIC  
INCOME TAX EXTENSION PAYMENT VOUCHER**

(Includes Filers of Forms N-20, N-30, N-35, N-40, N-66, N-70NP and N-310)

**About this Form**

Form N-301 is designed for electronic scanning that permits faster processing with fewer errors. To avoid delays:

1. Print amounts only on those lines that are applicable.
2. Use only a black or dark blue ink pen. Do not use red ink, pencils, felt tip pens, or erasable pens.
3. Because this form is read by a machine, please print your numbers inside the boxes like this:

123,456,789.00

4. Do NOT print outside the boxes.
5. Do NOT use dollar signs, slashes, dashes, or parentheses in the boxes.
6. Do NOT submit a photocopy of this form.

**INTERNET FILING**

Form N-301 can be filed and payment made electronically through the State's Internet portal. For more information, go to: [tax.hawaii.gov/eservices/](http://tax.hawaii.gov/eservices/).

**GENERAL INSTRUCTIONS**

**Note:** The use of federal Form 7004 or other forms is not allowed as a substitute for Form N-301.

**1. Purpose of Form N-301.** — Use this form to make a tax payment if you will have a balance due when you file Form N-20, N-30, N-35, N-40, N-66, N-70NP, or N-310.

An extension of time to file your income tax return will not extend the time to pay your income tax. Therefore, pay your income tax balance due (i.e., total income tax liability reduced by payments and credits) in full with this form. Use the Income Tax Balance Due Worksheet below to determine the amount of your income tax balance due.

You are granted an automatic six-month extension of time to file Form N-20, N-30, N-35, N-40, N-66, N-70NP, or N-310. You do not need to file an application to request the extension. The automatic six-month extension is granted if the following requirements are met:

INCOME TAX BALANCE DUE WORKSHEET	
1 Total properly estimated income tax liability for the taxable year. ....	1 _____
<b>Note:</b> You <b>must</b> enter an amount on line 1. If you do not expect to owe tax, enter zero (0).	
2 Current year's estimated tax payments (include prior year's overpayment allowed as credit).....	2 _____
3 Other payments and credits .....	3 _____
4 Total (add lines 2 and 3) .....	4 _____
5 Income tax balance due (line 1 minus line 4). Pay in full with this form.....	5 _____

Pay amount on line 5 in full. Detach the voucher from this form. Attach check or money order to the voucher for full amount payable to "Hawaii State Tax Collector." Write your **Federal Employer Identification Number, the year for which payment is made, and "Form N-301"** on the check or money order. Pay in U.S. dollars drawn on U.S. bank. Do not send cash. File with the Hawaii Department of Taxation, P.O. Box 1530, Honolulu, HI 96806-1530, or file electronically through: [tax.hawaii.gov/eservices/](http://tax.hawaii.gov/eservices/).

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Form (Rev. 2018)  
**N-301**

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**CORPORATION, PARTNERSHIP,  
TRUST OR REMIC  
INCOME TAX EXTENSION PAYMENT VOUCHER**

DO NOT WRITE OR STAPLE IN THIS SPACE

Place  
QR Code  
Here

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

CORPORATION  PARTNERSHIP  FIDUCIARY  REMIC

Name

NAME OF TAXPAYER'S CORPORATION ABC1234567  
Dba or C/O

Federal Employer Identification Number (FEIN)

DOING BUSINESS AS TAXPAYER'S CORPORATIONX  
Mailing Address Suite Number

12 - 3456789

12-3456 ADDRESS STREET LANE BLVDX A123456  
City, town, or post office State Postal/ZIP Code Country For office use only

Calendar or Fiscal Year Ending (MM DD YY)

CITY TOWN PL HI 12345 COUNTRYX

12 - 12 - 12

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER  
PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your  
FEIN, the year for which payment is made, and "Form N-301"  
on your check or money order.

Amount of Payment

123456789012

Human Readable text here

ID NO XX

- On or before the prescribed due date of your return, 100% of the properly estimated tax liability is paid;
- The tax return is filed on or before the expiration of the six-month extension period;
- The tax return is accompanied by full payment of any tax not already paid; and
- A court has not ordered you to file the tax return on or before the prescribed due date.

Properly estimated tax liability means you made a bonafide and reasonable attempt to locate and gather all of the necessary information to make a proper estimate of tax liability for the taxable year.

If you must make a tax payment to meet the requirement that 100% of the properly estimated tax liability is paid on or before the prescribed due date of your return, you must file Form N-301 with your payment.

**2. How To Obtain Tax Forms.** — To request tax forms and publications by mail, you may call 808-587-4242 or toll-free 1-800-222-3229.

Tax forms are also available on the Department of Taxation's website at: [tax.hawaii.gov](http://tax.hawaii.gov).

**3. When to File.** — File Form N-301 with your payment on or before the prescribed due date of the entity's income tax return. If the prescribed due date falls on a Saturday, Sunday, or legal holiday file by the next regular workday.

**4. Where to File.** — If you are not filing electronically, submit Form N-301 to:

Hawaii Department of Taxation  
P. O. Box 1530  
Honolulu, Hawaii 96806-1530.

**5. Consolidated Returns.** — If a consolidated return is to be filed, a parent corporation may file one Form N-301 for itself and its subsidiaries. In such case, the name, address, and Federal Employer Identification Number (FEIN) of each member of the affiliated group must be listed on an attachment to Form N-301. The filing of this form by a parent corporation is not considered as an exercise of the privilege of making a consolidated return.

**6. How to Fill Out This Form.** —

- Enter the entity's name and mailing address on the appropriate lines.
- Using black or blue ink, enter the entity's FEIN, the date of the end of the tax year, and the amount of the payment in the space provided.
- It is suggested that you make a photocopy of this form for your records before you detach the voucher. Do not, however, submit a photocopy of this form.
- Detach the voucher where indicated. Submit only the voucher portion of this form with your payment.
- Make your check or money order payable in U.S. dollars to "Hawaii State Tax Collector." Write your FEIN, the year for which payment is made, and "Form N-301" on it. Attach your check or money order to the front of Form N-301. **Do not send cash.**

**7. How to Claim Credit for Payment Made With This Form.** — Show the amount paid with this form on the applicable income tax return.

**8. Penalties**

**Late Filing of Return.** — The penalty for failure to file a return on time is assessed on the tax due at a rate of 5% per month, or part of a month, up to a maximum of 25%.

**Failure to Pay After Filing Timely Return.** — The penalty for failure to pay the tax after filing a timely return is 20% of the tax unpaid within 60 days of the prescribed due date.

These penalties are in addition to any interest charged on underpayment or nonpayment of tax.

**9. Interest.** — Interest at the rate of 2/3 of 1% per month or part of a month shall be assessed on unpaid taxes and penalties beginning with the first calendar day after the date prescribed for payment, whether or not that first calendar day falls on a Saturday, Sunday, or legal holiday. Form N-301 does not extend the time for payment of income tax. Interest will be computed on the sum of the tax due and penalties imposed on the late filing of the return or payment of the tax.